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WITH

INDEX AND REPERTORY, AND APPENDIX

INCLUDING EXTRACT FROM UNITED STATES TARIFF LAW
OF 1909 CONCERNING TARIFF RELATIONS WITH
THE PHILIPPINE ISLANDS

WASHINGTON:
GOVERNMENT PRINTING OFFICE
1909

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PHILIPPINE TARIFF ACT, 1909.

SURPLUS DUPLICATE

[PUBLIC—No. 7.]
[H. R. 9135.]

An Act To raise revenue for the Philippine Islands, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after sixty days following the passage of this Act, except as otherwise specifically provided in this Act, there shall be levied, collected, and paid, upon all articles, goods, wares, or merchandise of every kind and class entering the jurisdiction of the Philippine Islands, from any place or places, including the United States and its possessions, and in any manner whatsoever, either with intent to unlade therein, or which, after such entering, are consumed therein, or become incorporated into the general mass of property within said islands, the rates of import duty which are by this Act specifically provided.

SEC. 2. That the following rules shall be observed in the construction and enforcement of the various provisions of this Act:

GENERAL RULES.

TREATMENT OF TEXTILES.

RULE 1. NUMBER OF THREADS AND ASCERTAINMENT THEREOF.—By the number of threads in a textile shall, unless otherwise stipulated, be meant the total number of all threads contained in the warp and weft thereof in a square of six millimeters. Warp is the total number of threads which lie longitudinally in a textile, whether they form the foundation thereof or have been added thereto. Weft shall be considered the total number of threads which cross the warp, whether from selvage to selvage or not. To determine the number of threads in a textile, and the proportion thereof subject to the highest rate of duty, a "thread counter" shall be used.

Should a textile be more closely woven in some parts than in others, the number of threads in the most closely woven part and in the most loosely woven part of the body of the textile shall be ascertained, and the average number of threads resulting shall serve as the basis for levying duty.

Threads shall be counted on the finished side of the textile, if the nature thereof permits; otherwise, on the reverse side. If necessary, to ascertain the number of threads, the nap shall be removed or a sufficient part of the textile unraveled.

Should this be impossible without damaging a made-up article, the textile shall be subject to the highest rate of duty applicable, in the group to which it belongs, and if the textile be mixed, it shall be dutiable at the rate applicable to the most highly taxed component material in the exterior of the article.

RULE 2. SURTAXES: (a) HOW COMPUTED.—The surtaxes applicable on account of broché, metal threads, embroidery, trimming, or

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making-up shall be computed on the primary duties leviable on the textile, including therewith the increase of such duties in case, and on account, of admixture.

(b) ON GOODS DUTIABLE AD VALOREM.—Articles of any character, dutiable at an ad valorem rate, shall not be subject to any of the surtaxes provided herein, unless the application of such surtaxes to said ad valorem rate is specifically provided for in this Act.

RULE 3. ADMIXTURES OF TWO MATERIALS.—Textiles composed of two materials shall be dutiable as follows:

(a) Cotton textiles containing threads of other vegetable fibers, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of fifteen per centum.

When the number of threads of other vegetable fibers exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VI.

Cotton textiles containing threads of wool, hair, or wastes of these materials, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of thirty-five per centum.

When the number of threads of wool, hair, or their wastes exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Cotton textiles containing threads of silk, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of seventy per centum.

When the number of threads of silk exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

The provisions of this rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (Rule Six), or to ribbons, galloons, braids, tape, or trimmings (Rule Seven).

(b) Textiles of vegetable fibers (except cotton), containing threads of wool, hair, or their wastes, and in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, with a surtax of forty per centum.

When the number of threads of wool, hair, or their wastes, exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Textiles of vegetable fibers (except cotton), containing threads of silk, and in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, with a surtax of sixty per centum.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraphs of Class VIII.

The provisions of this rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (Rule Six), or to ribbons, galloons, braids, tape, or trimmings (Rule Seven).

(c) Textiles of wool, or hair, containing threads of silk, and in which the number of such threads exceeds one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VIII.

RULE 4. ADMIXTURES OF MORE THAN TWO MATERIALS.—Textiles composed of more than two materials shall be dutiable as follows:

(a) Textiles of an admixture of wool and cotton, or of wool and other vegetable fibers, containing threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VII.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(b) Textiles of an admixture of cotton and other vegetable fibers, together with threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, and in addition, shall be liable to a surtax of seventy per centum for the threads of silk.

When the number of silk threads exceeds one-fifth of the total, the textile shall be duitable under the corresponding paragraph of Class VIII.

(c) Textiles of an admixture of wool, cotton, and other vegetable fibers, containing no silk threads, and in which the number of threads of wool, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, and in addition, shall be liable to a surtax of forty per centum for the threads of wool.

When the number of threads of wool exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

RULE 5. SILK TEXTILES.—All textiles containing silk threads, the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the textile, shall be deemed textiles of silk.

EXCEPTIONS.

RULE 6. PILE FABRICS, AND KNITTED AND NETTED STUFFS.—Plushes, velvets, velveteens, all pile fabrics, all kinds of knitted or netted stuffs, tulles, laces and blondes, containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article.

RULE 7. RIBBONS, GALLOONS, BRAIDS, TAPE, AND TRIMMINGS.—Ribbons, galloons, braids, tape, and trimmings, containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article. When any of these articles contain metal threads in any proportion they shall be dutiable under the corresponding paragraphs of Class VIII.

RULE 8. BROCHÉS.—Brochés dutiable under Class V, with silk, shall be liable to the duties leviable thereon with a surtax of fifteen per centum.

Brochés, dutiable under Class VI, with silk, shall be liable to the duties leviable thereon with a surtax of thirty per centum.

Brochés are textiles with ornamental figures formed by means of a shuttle at time of weaving, and in such manner that the threads forming the figure occupy only the space thereof.

RULE 9. EMBROIDERY AND TRIMMINGS.—Textiles, embroidered by hand or machine after weaving, or with application of trimmings, shall be liable to the duties leviable thereon with a surtax of thirty per centum.

If the embroidery contains threads of purl or common metals or of silver, or spangles of any material other than gold, the surtax shall be sixty per centum of the duties applicable to the textile.

When the threads, purl, or spangles are of gold, the surtax shall be one hundred per centum.

Embroidery is distinguished from patterns woven in the textile by the latter being destroyed by unraveling the weft of the textile, while embroidery is independent of the warp and weft and can not be so unraveled.

RULE 10. METALLIC THREADS.—Textiles composed exclusively of metallic threads shall be dutiable under Class VIII.

Textiles or articles (except those provided for in Rules Seven and Nine hereof), dutiable under Classes V and VI, containing threads or purl of common metals or of silver shall be liable to a surtax of fifty per centum of the duties leviable thereon.

If the threads or purl are of gold the surtax shall be one hundred per centum.

RULE 11. MADE-UP ARTICLES.—Textiles, dutiable under Classes V and VI, entirely or partially made-up into common sacks (except gunny sacks) or tarpaulins, shall be liable to the duties applicable thereto with a surtax of fifteen per centum.

Shawls, including those called "mantones" and "pañolones," traveling rugs, sarongs, patadeones, counterpanes, sheets, towels, table cloths and napkins, veils, fichus, and handkerchiefs, shall, for the making-up, be liable to a surtax of thirty per centum of the duties leviable thereon. Any of these articles, imported in the piece, uncut, shall not be considered as made-up, except in those cases where the line of separation between them is indicated by unwoven spaces.

Other articles, including wearing apparel, not otherwise provided for, cut, basted, partially finished, or finished, shall be treated in accordance with Rule one, and shall be dutiable at the rate applicable to the most highly taxed component material in the exterior thereof, with a surtax of fifty per centum: *Provided,* That made-up articles enumerated in this Act shall not be subject to any surtax for making-up unless such surtax is specially provided in connection with the corresponding paragraph or clause.

ARTICLES NOT ENUMERATED AND THOSE COMPOSED OF SEVERAL MATERIALS.

RULE 12. On any article, not enumerated in this Act, manufactured of two or more materials, duty shall be assessed at the rate at

which the same would be dutiable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article.

(b) If two or more rates of duty shall be applicable to any article, it shall pay duty at the highest of such rates.

(c) No customs officer shall give an advance opinion as to the classification for duty of any article intended to be imported: *Provided*, That when an article intended to be imported is not specifically mentioned in this Act, the interested party or the importer may deposit with the insular collector of customs a sample thereof and request him to indicate the paragraph under which the article is or shall be dutiable, and the insular collector of customs shall comply with such request. In such case classification of the article in question, upon the particular importation involved, shall be made according to the paragraph so indicated.

(d) Salvage from vessels built in foreign countries and wrecked or abandoned in Philippine waters or elsewhere, not otherwise provided for, shall be dutiable according to the corresponding paragraphs of this Act.

RECEPTACLES, PACKAGES, AND PACKING.

RULE 13. (a) Whenever imported merchandise is subject to an ad valorem rate of duty, the duty shall be assessed upon the actual market value or wholesale price of such merchandise, as bought and sold in usual wholesale quantities, at the time of exportation to the Philippine Islands, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the Philippine Islands, or consigned to the Philippine Islands for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the Philippine Islands.

(b) Whenever an article is subject to an alternative minimum ad valorem rate, the alternative ad valorem duty shall be ascertained by applying the corresponding ad valorem rate to such merchandise, inclusive of all costs and charges mentioned in clause (a) of this rule.

(c) The term "retail package" wherever used in this Act shall be held to mean any article, goods, wares, or merchandise, together with the holders, containers, packages, or packing, in which such article, goods, wares, or merchandise is usually held, contained, or packed at the time of its sale to the public in usual retail quantities.

(d) Wherever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable "including weight of immediate containers," the dutiable weight thereof shall be held to be the weight of same, together with the weight of the immediate container, holder, or packing only: *Provided*, That wherever in this Act the term "including weight of immediate containers" and the term "retail package" are both used in the same paragraph or clause, the dutiable weight shall be the weight of the retail package.

(e) Wherever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable by "gross weight," the dutiable weight thereof shall be held to be the weight of same, together with the weight of all containers, packages, holders, and packing, of whatsoever kind or character, in which said articles, goods, wares, and merchandise are contained, held, or packed at the time of importation.

(f) Articles, goods, wares, or merchandise affixed to cardboard, cards, paper, wood, or similar common material shall be dutiable together with the weight of such packing.

(g) The usual tapes, boards, and immediate wrapping shall be considered as a part of the dutiable weight of textiles.

(h) No duties shall be assessed on account of the usual coverings or holdings of articles, goods, wares, or merchandise dutiable otherwise than ad valorem, nor those free of duty, except as in this Act expressly provided, but if there be used for covering or holding imported articles, goods, wares, or merchandise, whether dutiable or free, any unusual article, form, or material adapted for use otherwise than in the bona fide transportation of such articles, goods, wares, or merchandise to the Philippine Islands, duty shall be levied and collected on such covering or holding in accordance with the corresponding paragraphs of this Act.

(i) Whenever the interior container or packing of any article dutiable by weight is of an unusual character, including silk-lined cases, cases of fine wood, silk, leather, or imitations thereof, such as are used to contain jewelry, plate, trinkets, and the like, such containers or packing shall be dutiable at the rate applicable to the component material of chief value.

(j) When a single package contains imported merchandise dutiable according to different weights, or weight and ad valorem, the common exterior receptacle shall be prorated and the different proportions thereof treated in accordance with the provisions of this rule as to the dutiability or nondutiability of such packing.

(k) Where articles, goods, wares, or merchandise dutiable by weight, and not otherwise specially provided for, are customarily contained in packing, packages, or receptacles of uniform or similar character, it shall be the duty of the insular collector of customs, from time to time, to ascertain by tests the actual weight or quantity of such articles, goods, wares, or merchandise, and the actual weight of the packages, packing, or receptacles thereof, respectively, in which the same are customarily imported, and upon such ascertainment, to prescribe rules for estimating the dutiable weight or quantity thereof, and thereafter such articles, goods, wares, or merchandise imported in such customary packing, packages, or receptacles shall be entered, and the duties thereon levied and collected, upon the basis of such estimated dutiable weight or quantity: *Provided*, That if the importer, consignee, or agent shall be dissatisfied with such estimated dutiable weight or quantity, and shall file with the collector of customs prior to the delivery of the packages designated for examination a written specification of his objections thereto, or if the collector of customs shall have reason to doubt the exactness of the prescribed weight or quantity in any instance, it shall be his duty to cause such actual weights or quantities to be ascertained.

PROHIBITED IMPORTATIONS.

SEC. 3. That importation or shipment into the Philippine Islands of the following articles is prohibited:

(a) Dynamite, gunpowder, similar explosives, firearms and detached parts therefor, except in accordance with enactment of the Philippine legislature, or when imported by, or for the use of, the United States or insular governments.

(b) Articles, books, pamphlets, printed matter, manuscripts, typewritten matter, paintings, illustrations, figures or objects of obscene or indecent character or subversive of public order.

(c) Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus, or mechanical devices used in gambling, or in the distribution of money, cigars, or other articles when such distribution is dependent upon chance.

(d) Any article manufactured in whole or in part of gold or silver or alloys thereof, falsely marked or stamped in violation of the Act of Congress of June thirteenth, nineteen hundred and six, entitled "An Act forbidding the importation, exportation, or carriage in interstate commerce of falsely or spuriously stamped articles of merchandise made of gold or silver or their alloys, and for other purposes."

(e) Any article violating the provisions of the Act of Congress of June thirtieth, nineteen hundred and six, entitled "An Act for preventing the manufacture, sale, or transportation of adulterated or misbranded or poisonous or deleterious foods, drugs, medicines, and liquors, and for regulating traffic therein, and for other purposes," commonly known as "the pure-food law."

(f) Lottery tickets, advertisements thereof, lists of drawings therein, which, after seizure upon illegal entry, shall, together with the proceeds thereof, be forfeited to the government of the Philippine Islands, after due process of law.

(g) Opium, in whatever form, except by the government of the Philippine Islands, and by pharmacists duly licensed and registered as such, under the laws in force in said islands, and for medicinal purposes only.

(h) Opium pipes, parts thereof, of whatsoever material.

ABBREVIATIONS.

SEC. 4. That the following abbreviations employed in this Act shall represent the terms indicated:

Hectog. for hectogram.
Kilo. for kilogram.
Kilos. for kilograms.
Hectol. for hectoliter.

DEFINITIONS.

SEC. 5. The term "pharmaceutical product," wherever used in this Act, shall be held to include all medicines or preparations recognized in the United States Pharmacopœia or National Formulary for internal or external use, and any substance or mixture of substances used for the cure, mitigation, or prevention of human or animal diseases, provided the same are not otherwise provided for in this Act.

The term "proprietary," as applied to medicinal remedies, wherever used in this Act, shall be held to mean a "preparation the manufacture or sale of which is restricted, through patent of the drug or combination of drugs, copyright of the label or name, or in any other manner, or a preparation concerning which the producer or manufacturer claims a private formula."

Wherever in this Act the words "the same" appear as the first words of a paragraph they shall be held to refer to and to mean the same as the caption of the preceding paragraph. Should such words appear as the first words of a clause they shall be held to refer to and to mean the same as the clause which immediately precedes the one in which they are used.

PAYMENT OF DUTIES.

SEC. 6. That the rates of duty established in this Act are stated in money of the United States of America, but that payment thereof shall be made in Philippine currency or its equivalent in money of the United States of America.

METRIC SYSTEM.

SEC. 7. That the metric system of weights and measures as authorized by sections thirty-five hundred and sixty-nine and thirty-five hundred and seventy of the Revised Statutes of the United States, and at present in use in the Philippine Islands, shall be continued.

The meter is equal to thirty-nine and thirty-seven one-hundredths inches.

The liter is equal to one and five hundred and sixty-seven ten-thousandths quarts, wine measure.

The kilogram is equal to two and two thousand and forty-six ten-thousandths pounds, avoirdupois.

RATES OF DUTIES.

SEC. 8. That the rates of duties to be collected on articles, goods, wares, or merchandise imported into the Philippine Islands, or going into said islands from the United States or any of its possessions except as otherwise provided in this Act, shall be as follows: *Provided*, That no article bearing evident signs of being for sanitary construction shall pay a higher rate of duty than twenty per centum ad valorem: *And provided further*, That no article shall pay a higher rate of duty than one hundred per centum ad valorem, except and unless the same shall be classified under paragraphs ninety, two hundred and thirty-seven, two hundred and fifty-seven, two hundred and fifty-eight, two hundred and fifty-nine, two hundred and sixty, two hundred and sixty-one or three hundred and one, in which event the rate of duty thereby resulting shall be collected, anything in this Act to the contrary notwithstanding: *And provided further*, That articles of foreign growth, produce, or manufacture shall be dutiable upon each importation, even though previously exported from the Philippine Islands, except as otherwise specifically provided in this Act.

CLASS I.—STONES, EARTHS, GLASS, AND CERAMIC PRODUCTS.

GROUP 1.—STONES AND EARTHS.

1. Marble, onyx, jasper, alabaster, and similar fine stones:
   (a) In block, rough or squared only, and marble dust, twenty per centum ad valorem.
   (b) In slabs, plates, or steps, sawed or chiseled, polished or not, but without ornamentation, thirty per centum ad valorem.
   (c) Any of these stones, lettered, further manufactured or decorated, not otherwise provided for, forty per centum ad valorem.
2. Stones, other, natural or artificial, gross weight:
   (a) In block, rough or squared only, one hundred kilos., ten cents.
   (b) Crushed, sawn, hewn, or dressed, whether polished or not, or if in slabs, plates, or steps, one hundred kilos., fifty cents.
   (c) Manufactured into articles not otherwise provided for, one hundred kilos., one dollar.
3. Millstones, grindstones, whetstones, oilstones and hones, of all kinds, and emery, carborundum, and similar wheels for sharpening, dressing, or polishing, including frames and mountings for any of the foregoing imported therewith, ten per centum ad valorem.
4. Asbestos, and manufactures thereof, not otherwise provided for, fifteen per centum ad valorem.
5. Mica and lava, and manufactures thereof, gas-burner tips, and Welsbach and other similar mantles for lamps, twenty-five per centum ad valorem.
6. Earths, gross weight:
   (a) Fire clay, lime, and Roman, Portland and other hydraulic cement, one hundred kilos., sixteen cents.
   (b) Gypsum, pumice, emery, chalk, kaolin (China clay), unmanufactured, and other crude earths and clays not otherwise provided for, one hundred kilos., forty cents.
7. Manufactures of gypsum, gross weight, one hundred kilos., five dollars.

   Provided, That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem.
8. Manufactures of chalk, including billiard chalk, red chalk, and French and tailors' chalk, including weight of immediate containers, one hundred kilos., four dollars.
9. Common clay and cement, in bricks, squares, tiles, and pipes, not otherwise provided for, ten per centum ad valorem.
10. Ceramic tiles, gross weight:
    (a) Varnished or glazed, whether vitrified or not, undecorated, one hundred kilos., forty-five cents.
    (b) Enameled, ornamented or decorated, one hundred kilos., one dollar and twenty cents.

11. Porcelain, bisque, faience, earthenware, stoneware, and other ceramic wares not otherwise provided for:
    (a) In filters and articles bearing evident signs of being for sanitary construction, and parts therefor identifiable as such, ten per centum ad valorem.
    (b) In common bottles, jars, crucibles, cupels, kitchen utensils and flowerpots, neither gilt, painted, glazed, decorated, nor ornamented, fifteen per centum ad valorem.
    (c) In articles not otherwise provided for, neither gilt, painted, glazed, decorated, nor ornamented, twenty per centum ad valorem.
    (d) In dishes, tableware, or articles not otherwise provided for, glazed or plain-tinted, but neither gilt, painted, decorated, nor ornamented, twenty-five per centum ad valorem.
    (e) In dishes, tableware, or articles not otherwise provided for, painted, gilt, decorated, or ornamented, forty per centum ad valorem.
    (f) Fine decorated wares, in jardinieres, flower stands, vases, and articles for decorative purposes, statuettes, high and bas-reliefs, and Satsuma, Sevres, and similar fine porcelains, whether decorated or not, fifty per centum ad valorem.
12. Manufactures of earths and clays not otherwise provided for:
    (a) Plain, twenty-five per centum ad valorem.
    (b) Ornamented or decorated, forty per centum ad valorem.

GROUP 2.—PRECIOUS STONES, PEARLS, AND IMITATIONS THEREOF.

13. Precious and semiprecious stones, including jade, tiger-eye, chalcedony, opal, and similar stones not otherwise provided for, any of the foregoing cut or uncut, but unmounted and unset, and not further manufactured, pearls unmounted and unset, diamond dust and bort, fifteen per centum ad valorem.
14. Doublets and other imitations of precious and of semiprecious stones, and imitation pearls, unmounted and unset, thirty per centum ad valorem.

GROUP 3.—GLASS AND MANUFACTURES THEREOF.

Articles ground or cut only for the purpose of truing them or fitting stoppers shall not be held to be cut glass.

15. Common hollow glassware:
    (a) In demijohns, carboys, jars, bottles, flasks, and similar receptacles, whether empty or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for), ten per centum ad valorem.
    (b) Siphon bottles, thirty per centum ad valorem.

16. Glass, crystal, and glass imitating crystal:
    (a) In decanters, glasses, tumblers, cups, goblets, saucers, plates, dishes, pitchers, bowls, candlesticks, pillar lamps, bracket lamps, and other articles of table service or for lighting; washbowls, wash basins, soap dishes, toothbrush holders and washstand pitchers, any of the foregoing not cut, engraved, painted, enameled, or gilt, twenty-five per centum ad valorem.
    (b) The same, cut, engraved, painted, enameled or gilt, fifty per centum ad valorem.
17. Lamp chimneys:
    (a) Neither engraved nor ornamented (except as to such fluting and finishing as may be made in the process of manufacture), twenty-five per centum ad valorem.
    (b) Other, fifty per centum ad valorem.
18. Glass or crystal in plates, slabs, and similar forms:
    (a) Slabs, cones or prisms, for paving or roofing, gross weight, one hundred kilos., one dollar and sixty-five cents.
    (b) Common window glass, neither polished, beveled, engraved nor annealed, twenty-five per centum ad valorem.
    (c) The same, set in lead, or frosted plain or in design; plate glass, polished, beveled or not, thirty-five per centum ad valorem.
    (d) Glass, of all kinds, engraved or enameled, fifty per centum ad valorem.
19. Mirrors of all kinds, framed or mounted (with whatever material), or not, including the value of the frames and mountings, thirty-five per centum ad valorem.
20. Other manufactures of glass:
    (a) In spectacles, eyeglasses, and goggles, also lenses for same, mounted or unmounted, including the value of the mountings, twenty-five per centum ad valorem.
    (b) In flower stands, vases, urns, and similar articles for toilet and decorative purposes, neither cut, painted, enameled, nor gilt, forty per centum ad valorem.
    (c) The same, cut, painted, enameled, or gilt, sixty per centum ad valorem.
    (d) Powdered or crushed glass, twenty-five per centum ad valorem.
    (e) Manufactures not otherwise provided for, in which glass is the component material of chief value, thirty-five per centum ad valorem.

CLASS II.—COAL, SCHISTS, BITUMENS, AND DERIVATIVES THEREOF.

GROUP 1.—COAL.

21. Coal and coke, gross weight, one thousand kilos., twenty-five cents.

GROUP 2.—SCHISTS. BITUMENS, AND DERIVATIVES THEREOF.

22. Tars, pitches, and tar oils, not otherwise provided for; mineral oils, crude or refined, including those for illumination, lubrication, fuel, or solvents; vaseline (except when compounded with other substances); axle grease of all kinds; asphaltums; carbolineum and similar compounds; gross weight, one hundred kilos., twenty-five cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than ten per centum ad valorem.

Provided further, That, though imported under a name referable to this paragraph, paraffin, or other similar products, shall be classified under paragraph eighty-three of this Act.

CLASS III.—METALS AND MANUFACTURES THEREOF.

GROUP 1.—GOLD, SILVER, AND PLATINUM; ALLOYS THEREOF; GOLD AND SILVER PLATED ARTICLES.

23. Gold, platinum, and alloys thereof:
   (a) In jewelry, plate and goldsmiths' wares not otherwise provided for, hectog., twelve dollars and fifty cents.
   (b) The same, set with pearls or with precious or semiprecious stones, hectog., twenty-five dollars.
   (c) The same, set with doublets or with imitations of pearls or of precious or semiprecious stones, hectog., seventeen dollars and fifty cents.
   (d) Articles or manufactures of gold or platinum (except jewelry), composed in part of other materials, in which the component material of chief value is gold or platinum, not otherwise provided for, pellets for use in dentistry, solder and foil, hectog., three dollars.

   Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

24. Silver and alloys thereof:
   (a) In jewelry, plate and silversmiths' wares not otherwise provided for, hectog., one dollar.
   (b) The same, set with pearls or with precious or semiprecious stones, hectog., five dollars.
   (c) The same, set with doublets or with imitations of pearls or of precious or semiprecious stones, hectog., five dollars.
   (d) Articles or manufactures of silver (except jewelry), composed in part of other materials, in which the component material of chief value is silver, not otherwise provided for, solder and foil, hectog., forty cents.

   Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

25. Gold and silver plated wares:
   (a) In jewelry, kilo., two dollars and forty cents.
   (b) In lamps not otherwise provided for, picture frames, knives, forks, and spoons, carriage and coffin fittings, saddlery hardware, foil, kilo., sixty cents.

(c) Not otherwise provided for, kilo., two dollars.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

GROUP 2.—CAST IRON.

Malleable cast iron and manufactures thereof shall be dutiable as wrought iron.

26. Articles of cast iron, painted or not, but not otherwise coated or ornamented, neither polished nor turned, gross weight:
    (*a*) Bars, beams, plates, grates for furnaces, columns and pipes, one hundred kilos., thirty-five cents.
    (*b*) Other, one hundred kilos., seventy-five cents.
27. Other articles of cast iron (except those covered or coated with gold or silver), fifteen per centum ad valorem.

GROUP 3.—WROUGHT IRON AND STEEL.

28. Wrought iron and steel, gross weight:
    (*a*) In rails, straight or bent, cross ties, portable tramways, crossings and similar track sections; switch rails, switches, tongues, frogs, fish plates and chairs; one hundred kilos., forty cents.
    (*b*) In bars or beams (except of crucible steel), not cut to measure, perforated, or riveted or fastened together, rods, tires, and hoops, one hundred kilos., forty cents.

    Provided, That bars or rods not exceeding fifteen millimeters in diameter and steel known as "bamboo steel," classified under clause (*b*) of this paragraph, shall not pay a less rate of duty than fifteen per centum ad valorem.
    (*c*) The same, of crucible steel, one hundred kilos., two dollars and sixty-five cents.

    Provided, That no article classified under clause (*c*) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
29. Wrought iron or steel in sheets, gross weight:
    (*a*) Plain and unpolished, one hundred kilos., fifty cents.
    (*b*) Polished, corrugated, perforated, or cold rolled, galvanized or not, and hoop iron, one hundred kilos., one dollar.

    Provided, That any of the articles or materials classified under clause (*b*) of this paragraph, made up in hoops, ridgings, eaves, drain pipes, gutters, ceilings, shingles, ceiling centers, borders, friezes, dadoes, and similar articles, shall be dutiable at the rate herein provided, with a surtax of one hundred per centum.
    (*c*) Tinned, terneplate, and tin plate, one hundred kilos., one dollar and twenty cents.
30. Wrought iron or steel, in pieces, in the rough, gross weight:
    (*a*) Neither polished, turned nor adjusted, one hundred kilos., sixty-five cents.
    (*b*) Rough-turned or lathed, but neither polished nor adjusted, one hundred kilos., one dollar.

31. Wrought iron or steel, in pieces, finished, gross weight:
    (a) Wheels weighing each more than one hundred kilos., axles, springs, brake-shoes, drawbars, brake-beams, bumpers, couplings, lubricating boxes, and similar articles for railways and tramways, one hundred kilos., forty-five cents.
    (b) Wheels weighing each one hundred kilos. or less, axles and springs for vehicles, not otherwise provided for, one hundred kilos., one dollar and five cents.
32. Wrought iron or steel in large pieces, composed of bars, beams, or sheets, for structural purposes, perforated or cut to measure, fastened together or not, gross weight, one hundred kilos., one dollar and twenty-five cents.
33. Wrought iron or steel pipes, gross weight:
    (a) Plain, painted, tarred, or galvanized, one hundred kilos., one dollar and ten cents.
    (b) Other (except those coated or covered with gold or silver), one hundred kilos., one dollar and fifty cents.
34. Wrought iron or steel wire:
    (a) More than one millimeter in diameter, plain, galvanized, or coppered, wire cables and ropes, and barbed wire, ten per centum ad valorem.
    (b) One millimeter or less in diameter, plain, galvanized, or coppered, and wire netting, fifteen per centum ad valorem.
    (c) Other, including those covered with textiles, twenty-five per centum ad valorem.
    (d) Gauze, cloths, and screenings, in the piece, twenty per centum ad valorem.
    (e) In other manufactures (except those covered or coated with gold or silver), not otherwise provided for, twenty-five per centum ad valorem.
35. Wrought iron or steel chains, in the piece or otherwise (except in trinkets or jewelry):
    (a) Exceeding five millimeters in diameter, ten per centum ad valorem.
    (b) Other, plain, painted, or galvanized, fifteen per centum ad valorem.
    (c) The same, covered or coated with other metals (except gold or silver), twenty-five per centum ad valorem.
36. Anvils, ten per centum ad valorem.
37. Nuts, bolts, rivets, and washers, one hundred kilos., two dollars.
38. Nails, clasp nails, and staples, ten per centum ad valorem.
39. Screws, tacks, and brads, fifteen per centum ad valorem.
40. Saddlery hardware (except chains and buckles), plain, or covered or coated with other metals or materials (except gold or silver), fifteen per centum ad valorem.
41. Buckles (except trinkets or ornaments, or covered or coated with gold or silver), fifteen per centum ad valorem.
42. Cutlery:
    (a) Butchers', shoemakers', saddlers', plumbers', painters', pruning, budding, kitchen, bread, and cheese knives; table knives and forks with handles of common wood, or of iron, japanned or not, not covered or coated with other metals; common scissors or shears, plain, glazed,

or japanned; grass, garden, hedge, pruning, and sheep shears; fishhooks; twenty per centum ad valorem.

(b) Pocket cutlery, hunting and sheath knives, side arms (not fire) and parts therefor, razors, and other cutlery, including scissors and shears not otherwise provided for (except those covered or coated with gold or silver), thirty per centum ad valorem.

(c) Sword canes and similar articles and weapons with concealed blades, eighty per centum ad valorem.

43. Firearms of all kinds and detached parts therefor, forty per centum ad valorem.

44. Manufactures of terneplate or tin plate:

(a) In articles not otherwise provided for, plain, painted, varnished, or japanned, fifteen per centum ad valorem.

(b) The same, including vehicle lamps, covered, coated, or combined with other metals or materials (except gold or silver), twenty per centum ad valorem.

(c) Vehicle lamps, covered or coated to any extent with gold or silver, in which the component material of chief value is tin plate, twenty-five per centum ad valorem.

45. Manufactures not otherwise provided for, in which wrought iron or steel is the component material of chief value:

(a) Plain, painted, varnished, or japanned, or covered or coated with lead, tin, or zinc, fifteen per centum ad valorem.

(b) Other (except those covered or coated with gold or silver), twenty per centum ad valorem.

GROUP 4.—COPPER AND ALLOYS THEREOF.

46. Copper or alloys thereof, in bars, pipes, and sheets, or alloys of copper, in lumps and ingots, any of the foregoing except of Muntz metal, ten per centum ad valorem.

47. Copper and alloys thereof, in wire:

(a) Plain, fifteen per centum ad valorem.

(b) Blanched, gilt, or nickeled, twenty-five per centum ad valorem.

(c) Covered with textiles, not otherwise provided for, or with insulating materials, cables for conducting electricity and trolley wire, ten per centum ad valorem.

(d) Covered with silk, not otherwise provided for, twenty-five per centum ad valorem.

(e) Gauze, cloths, and screenings, in the piece, twenty per centum ad valorem.

(f) Manufactures not otherwise provided for, in which wire of copper or its alloys is the component material of chief value (except when covered or coated with gold or silver), twenty-five per centum ad valorem.

48. Manufactures not otherwise provided for, in which copper or alloys thereof is the component material of chief value:

(a) Plain, polished, varnished, painted, tinned, or japanned, twenty per centum ad valorem.

(b) Other (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

GROUP 5.—OTHER METALS AND ALLOYS THEREOF.

49. Mercury, gross weight, kilo., ten cents.
50. Nickel, aluminum, and alloys thereof:
    (a) In bars, sheets, pipes, and wire, fifteen per centum ad valorem.
    (b) In articles not otherwise provided for, twenty-five per centum ad valorem.
51. Tin and alloys thereof:
    (a) In bars, sheets, pipes, and wire, in thin leaves (tin foil), and alloys in lumps or ingots, ten per centum ad valorem.
    (b) In articles not otherwise provided for (except those covered or coated with gold or silver), twenty-five per centum ad valorem.
52. Zinc, lead, and metals not otherwise provided for, and alloys thereof:
    (a) In bars, sheets, pipes, wire, and type, and sanitary traps and other plain articles bearing evident signs of being for sanitary construction, and alloys in lumps or ingots, ten per centum ad valorem.
    (b) In plain articles not otherwise provided for, fifteen per centum ad valorem.
    (c) In articles gilt, nickeled, or otherwise embellished (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

CLASS IV.—SUBSTANCES EMPLOYED IN PHARMACY, AND CHEMICAL INDUSTRIES; DRUGS, CHEMICALS, PIGMENTS, AND VARNISHES.

GROUP 1.—SIMPLE DRUGS.

53. Oleaginous seeds, copra, and cocoanuts, gross weight:
    (a) Crude, one hundred kilos., eighty cents.
    (b) In meal, flour, or cakes, not otherwise provided for, one hundred kilos., one dollar and fifty cents.
54. Resins and gums:
    (a) Colophony (common or navy resin), Burgundy and similar pitch, and Stockholm tar, ten per centum ad valorem.
    (b) Other, when not in the form of a pharmaceutical product or preparation, twenty per centum ad valorem.
55. Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, fruits, flowers, dried fibers, grains, herbs, leaves, lichens, mosses, stems, seeds aromatic and seeds of morbid growth, weeds, woods, and similar vegetable products, crude, neither edible nor in the form of a pharmaceutical product or preparation, not otherwise provided for, including weight of immediate containers, one hundred kilos., three dollars.

    Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

56. Ginseng root, kilo., five dollars.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

57. Animal products employed in medicine, crude, neither edible nor in the form of a pharmaceutical product or preparation, not otherwise provided for, including weight of immediate containers, one hundred kilos., four dollars.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

GROUP 2.—PIGMENTS, PAINTS, DYES, AND VARNISHES.

58. Mineral pigments of common, natural occurrence (including ochers, haemitites, barytes, and manganese), substances prepared for calcimines and whitewash, any of the foregoing when dry, ten per centum ad valorem.

Any substance otherwise subject to classification under this paragraph shall, when imported in the form of a liquid or paste, be dutiable under clause (d) of paragraph fifty-nine.

59. Pigments and paints not otherwise provided for:
    - (a) White or red lead, dry, fifteen per centum ad valorem.
    - (b) The same, in liquid or paste, putty of all kinds, bituminous paints made from mineral pitch or coal tar (not aniline dyes), twenty per centum ad valorem.
    - (c) Pigments not otherwise provided for, dry, twenty per centum ad valorem.
    - (d) The same, in liquid or paste, twenty-five per centum ad valorem.
60. Varnishes and wood fillers of all kinds, fifteen per centum ad valorem.
61. Spirits of turpentine, ten per centum ad valorem.
62. Inks:
    - (a) Printing and lithographic, in any form, fifteen per centum ad valorem.
    - (b) Other, in any form, twenty-five per centum ad valorem.
63. Pencils of paper or wood, filled with lead or other materials, pencils of lead, and charcoal and other crayons not otherwise provided for, fifteen per centum ad valorem.
64. Dyes, dyestuffs, tan bark and tanning extracts, not otherwise provided for:
    - (a) Woods, barks, roots, and similar natural products, for dyeing or tanning, ten per centum ad valorem.
    - (b) Extracts from the same, for dyeing or tanning, and cutch in any form, fifteen per centum ad valorem.
    - (c) Cochineal, indigo (natural or synthetic), colors derived from coal, and chemical dye colors not otherwise provided for, thirty per centum ad valorem.
65. Graphite and manufactures of the same (except axle grease), and polishing, dressing, cleansing, and preserving preparations, for shoes and leather, twenty-five per centum ad valorem.

GROUP 3.—CHEMICAL AND PHARMACEUTICAL PRODUCTS.

66. Sulphur, gross weight, one hundred kilos., fifty cents.
67. Bromine, boron, iodine, and phosphorus, twenty per centum ad valorem.
68. Inorganic acids:
    (a) Hydrochloric, boric, nitric and sulphuric, and mixtures of two or more of the same, gross weight, one hundred kilos., thirty-five cents.
    (b) Carbon dioxide (liquid carbonic acid), and sulphur dioxide, twenty per centum ad valorem.
    (c) Not otherwise provided for, twenty-five per centum ad valorem.
69. Organic acids, not otherwise provided for:
    (a) Carbolic, ten per centum ad valorem.
    (b) Other, twenty-five per centum ad valorem.
70. Oxides and hydroxides of potassium, sodium, barium, and other caustic alkalies, not otherwise provided for, and soda ash, gross weight, one hundred kilos., fifty cents.
71. Aqua ammonia, and anhydrous ammonia, fifteen per centum ad valorem.
72. Inorganic salts:
    (a) Sulphates of ammonium and potassium, chloride of potassium, phosphates and superphosphates of lime, nitrates of potassium and sodium, and other chemical and artificial fertilizers, five per centum ad valorem.
    (b) Calcium hypochlorite (chloride of lime), ten per centum ad valorem.
    (c) Common salt and salts not otherwise provided for, twenty-five per centum ad valorem.
73. Organic salts not otherwise provided for, twenty-five per centum ad valorem.
    Provided, That no acids or double salts shall be dutiable under this paragraph.
74. Mixtures of denaturants, formalin, and potassium bitartrate (cream of tartar, argols, wine lees), ten per centum ad valorem.
75. Chemical products, compounds and elements, not otherwise provided for, twenty-five per centum ad valorem.
76. Alkaloids and their salts (except those of opium or of cinchona bark), and salts of gold, silver and platinum, thirty-five per centum ad valorem.
77. Opium in any form, and preparations thereof, for medicinal purposes, not otherwise provided for, subject to the provisions of section three of this Act, thirty-five per centum ad valorem.
78. Proprietary and patent medicinal mixtures and compounds; Chinese and similar medicines:
    (a) Without alcohol, or containing not to exceed fourteen per centum of alcohol, fifty per centum ad valorem.
    (b) Containing more than fourteen per centum of alcohol, seventy-five per centum ad valorem.
79. Pharmaceutical products, medicinal preparations, plasters and poultices, and capsules empty, any of the foregoing not otherwise provided for, thirty per centum ad valorem.

80. Aseptic and antiseptic surgical dressings (including absorbent cotton, medicated or not), catgut, silk, and similar ligatures for use in surgery or dentistry, fifteen per centum ad valorem.

GROUP 4.—OILS, FATS, WAXES, AND DERIVATIVES THEREOF.

81. Fixed vegetable oils, solid or liquid:
    (a) In receptacles weighing each (contents included) more than two kilos., fifteen per centum ad valorem.
    (b) In other receptacles, proprietary or not (except when compounded with other substances, or in capsules), twenty-five per centum ad valorem.
82. Animal oils and fats, not otherwise provided for:
    (a) Crude, ten per centum ad valorem.
    (b) Refined, in receptacles weighing each (contents included) more than two kilos., fifteen per centum ad valorem.
    (c) The same, in other receptacles, proprietary or not (except when compounded with other substances, or in capsules), twenty-five per centum ad valorem.
83. Mineral, vegetable, and animal wax:
    (a) Crude, ten per centum ad valorem.
    (b) In candles, twenty per centum ad valorem.
    (c) In manufactures not otherwise provided for, thirty per centum ad valorem.
84. Soaps, soap powders, and similar cleansing and scouring preparations or compositions, any of the foregoing not otherwise provided for, fifteen per centum ad valorem.
85. Essential oils, perfumery and products used in the manufacture thereof, and toilet preparations:
    (a) Essential oils, natural or artificial, fifty per centum ad valorem.
    (b) Perfumery and products used in the manufacture thereof, toilet preparations (including powders, oils, cosmetics, hair dyes, tooth soaps and tooth powders, grease paints, and similar articles for toilet purposes), any of the foregoing not otherwise provided for, incense, and joss sticks, forty per centum ad valorem.

GROUP 5.—VARIOUS.

86. Bone char, suitable for use in decolorizing sugar, ten per centum ad valorem.
87. Starch, fecula, and dextrin, any of the foregoing for industrial purposes, gross weight, one hundred kilos., two dollars.
88. Glues, albumens, gelatins, isinglass, and manufactures of any of the foregoing, twenty-five per centum ad valorem.
89. Explosives:
    (a) Dynamite, giant and blasting powder, and similar explosives, miners' fuses and caps, and explosive signals, ten per centum ad valorem.
    (b) Other, cartridges, fixed ammunition, primers and percussion caps, for firearms, fire works, thirty per centum ad valorem.

(c) Fire crackers and toy torpedoes, including weight of immediate containers, kilo., twenty cents.

90. Matches and match sticks of all kinds, including weight of immediate containers, kilo., twenty cents.

CLASS V.—COTTON AND MANUFACTURES THEREOF.

GROUP 1.—COTTON WASTE.

91. Cotton waste, ten per centum ad valorem.

GROUP 2.—YARNS, THREADS, AND CORDAGE.

92. Yarns, not otherwise provided for, in hanks, cops, or bobbins, fifteen per centum ad valorem.
93. Yarns or threads for sewing, crocheting, darning, or embroidering, and mercerized yarns or threads, twenty-five per centum ad valorem.
94. Threads or twines for sewing sails and sacks; rope and cordage, fishing nets, and wicks for making candles and matches, twenty per centum ad valorem.
95. Hammocks, tennis nets, and manufactures of netting not otherwise provided for, forty per centum ad valorem.
96. Felts, batting, and mops and swabs of cotton yarns, fifteen per centum ad valorem.

GROUP 3.—TEXTILES.

When textiles, included in this group, contain an admixture of materials, are brochéd, embroidered, trimmed, or made-up, they shall be subject to the corresponding surtaxes prescribed in General Rules Two to Eleven, inclusive.

Textiles woven with a colored yarn on the selvage, or with a colored selvage stripe not exceeding ten millimeters in width, shall not be considered as manufactured with dyed yarns.

97. Textiles, plain and without figures, napped or not, weighing eight kilos. or more per one hundred square meters, having:
    (a) Up to eighteen threads, kilo., ten cents.
    (b) From nineteen to thirty-one threads, kilo., fourteen cents.
    (c) From thirty-two to thirty-eight threads, kilo., twenty cents.
    (d) From thirty-nine to forty-four threads, kilo., twenty-six cents.
    (e) Forty-five threads or more, kilo., thirty-two cents.

    Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of thirty per centum; and

    Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

98. The same, weighing less than eight kilos. per one hundred square meters, having:
   (a) Up to eighteen threads, kilo., eighteen cents.
   (b) From nineteen to thirty-one threads, kilo., twenty-seven cents.
   (c) From thirty-two to thirty-eight threads, kilo., thirty-four cents.
   (d) From thirty-nine to forty-four threads, kilo., forty cents.
   (e) Forty-five threads or more, kilo., fifty cents.

   Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum; and

   Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

99. Textiles, twilled or figured in the loom, napped or not, weighing ten kilos. or more per one hundred square meters, having:
   (a) Up to eighteen threads, kilo., fourteen cents.
   (b) From nineteen to thirty-one threads, kilo., eighteen cents.
   (c) From thirty-two to thirty-eight threads, kilo., twenty-four cents.
   (d) Thirty-nine to forty-four threads, kilo., thirty cents.
   (e) Forty-five threads or more, kilo., thirty-four cents.

   Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of thirty per centum; and

   Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

100. The same, weighing less than ten kilos., per one hundred square meters, having:
   (a) Up to eighteen threads, kilo., twenty-four cents.
   (b) From nineteen to thirty-one threads, kilo., thirty-two cents.
   (c) From thirty-two to thirty-eight threads, kilo., forty-two cents.
   (d) From thirty-nine to forty-four threads, kilo., fifty-two cents.
   (e) Forty-five threads or more, kilo., sixty cents.

   Provided, That any textile classified under this paragraph, stamped, printed, or maunfactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum; and

Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

101. Piqués of all kinds, kilo., thirty-eight cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

102. Cotton blankets:

(a) Stamped, printed, or manufactured with dyed yarns, in the piece, kilo., thirteen cents;

(b) Other, in the piece, kilo., ten cents.

Provided, That all cotton blankets, single or in pairs, hemmed, or bound, or not, shall be dutiable under this paragraph, with a surtax of thirty per centum.

103. Plushes, velvets, velveteens, and other pile fabrics (except in towels and bathrobes) subject to the provisions of Rule Six, kilo., fifty cents.

104. Bathrobes and towels manufactured of pile fabrics, twenty-five per centum ad valorem.

105. Knitted goods, subject to the provisions of Rule Six:

(a) In the piece, twenty per centum ad valorem.

(b) In jerseys, undershirts, drawers, stockings, or socks, twenty-five per centum ad valorem.

(c) In other articles, thirty-five per centum ad valorem.

Provided, That any article classified under this paragraph, embroidered, shall be dutiable as such, with a surtax of thirty per centum, computed upon the ascertained amount of duty under the corresponding clause thereof.

106. Tulles, subject to the provisions of Rule Six, plain or figured or embroidered on the loom, kilo., fifty-six cents:

Provided, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem; and

Provided further, That any of the same embroidered or figured after weaving, out of the loom, shall be dutiable according to the respective clause, with a surtax of sixty per centum; and

Provided further, That if the embroidery consists of metal threads the surtax shall be eighty per centum; and

Provided further, That these surtaxes shall be computed upon the ascertained amount of duty, whether the rate found applicable be specific or ad valorem.

107. Laces and blondes, subject to the provisions of Rule Six:

(a) Lace curtains, bedspreads, pillow shams, and bed sets, unhemmed, hemmed, or bound, made on the Nottingham lace-curtain or warp machines, kilo., fifty cents.

(b) Other, sixty per centum ad valorem.

108. Carpeting, thirty per centum ad valorem.

109. Textiles called tapestries:
(a) In the piece, kilo., twenty cents.
(b) In made-up articles, kilo., thirty cents.
Provided, That no article classified under this paragraph shall pay a less rate of duty than forty per centum ad valorem.

110. Wicks for lamps, including weight of immediate containers, kilo., fifteen cents.

111. Trimmings, ribbons, braids, tape, and galloons, including weight of immediate containers (see Rule Seven):
(a) Tape, boot straps, kilo., twenty cents.
(b) Other, kilo., fifty cents.
Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

112. Shoe and corset laces, including weight of immediate containers, kilo., thirty-five cents.

113. Cinches, saddle girths, reins, halters, and bridles, twenty-five per centum ad valorem.

114. Ribbons or bands for the manufacture of any of the articles enumerated in paragraph one hundred and thirteen, fifteen per centum ad valorem.

115. Waterproof or caoutchouc stuffs in combination with cotton textiles, and cotton elastic textiles manufactured with threads of gum elastic and manufactures thereof, twenty-five per centum ad valorem.

116. Manufactures of cotton, not otherwise provided for, twenty-five per centum ad valorem.

CLASS VI.—MANUFACTURES OF HEMP, FLAX, ALOE, JUTE, AND VEGETABLE FIBERS, NOT OTHERWISE PROVIDED FOR.

GROUP 1.—YARNS, THREADS, AND CORDAGE.

117. Yarns, not otherwise provided for, fifteen per centum ad valorem.

118. Threads, twines, ropes, cordage, and manufactures thereof:
(a) Twines, rope-yarns, ropes, and cordage, exceeding fifteen grams in weight per each ten meters, fishing nets, twenty per centum ad valorem.
(b) Threads, twines, cords, and yarns, twisted, weighing more than five and not exceeding fifteen grams per each ten meters, twenty-five per centum ad valorem.
(c) The same, weighing five or less grams per each ten meters, thirty per centum ad valorem.
(d) Hammocks, tennis nets, and manufactures of netting not otherwise provided for, forty per centum ad valorem.

119. Gunny sacks, each, two cents.

GROUP 2.—TEXTILES.

When textiles included in this group contain an admixture of materials, are embroidered, trimmed, or made up, they shall be subject to the corresponding surtax prescribed in General Rules Two to Eleven, inclusive.

Textiles woven with a colored yarn on the selvage, or with a colored selvage stripe not exceeding ten millimeters in width, shall not be considered as manufactured with dyed yarns.

120. Textiles of hemp, flax, aloe, jute, and vegetable fibers, not otherwise provided for, plain, twilled, or damasked, weighing thirty-five kilos. or more per one hundred square meters having—
   (a) Up to ten threads, used for bagging and baling, weighing forty-five kilos. or more per one hundred square meters, kilo., one cent.
   (b) The same, weighing from thirty-five to forty-five kilos. per one hundred square meters, kilo., two cents.
   (c) Up to ten threads, for other purposes, kilo., seven cents.
   (d) From eleven to eighteen threads, kilo., ten cents.
   (e) Nineteen threads or more, kilo., fifteen cents.

   Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of fifteen per centum; and

   Provided further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of twenty-five per centum.

121. The same, weighing from twenty to thirty-five kilos. per one hundred square meters, having—
   (a) Up to ten threads, used for bagging and baling, kilo., two cents.
   (b) Up to ten threads, for other purposes, kilo., nine cents.
   (c) From eleven to eighteen threads, kilo., fourteen cents.
   (d) From nineteen to twenty-four threads, kilo., eighteen cents.
   (e) From twenty-five to thirty threads, kilo., twenty-two cents.
   (f) From thirty-one to thirty-eight threads, kilo., thirty cents.
   (g) Thirty-nine threads or more, kilo., forty cents.

   Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of twenty-five per centum; and

   Provided further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum.

122. The same, weighing from ten to twenty kilos. per one hundred square meters, having—
   (a) Up to eighteen threads, kilo., twelve cents.
   (b) From nineteen to twenty-four threads, kilo., twenty cents.
   (c) From twenty-five to thirty threads, kilo., twenty-eight cents.
   (d) From thirty-one to thirty-eight threads, kilo., thirty-six cents.
   (e) Thirty-nine threads or more, kilo., fifty-six cents.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of thirty per centum; and

Provided further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of fifty per centum; and

Provided further, That no article classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

123. The same, weighing less than ten kilos. per one hundred square meters, having—
   (a) Up to twelve threads, kilo., eighteen cents.
   (b) From thirteen to twenty-two threads, kilo., thirty-two cents.
   (c) From twenty-three to thirty threads, kilo., forty-five cents.
   (d) From thirty-one to thirty-eight threads, kilo., fifty-six cents.
   (e) Thirty-nine threads or more, kilo., ninety cents.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of thirty per centum; and

Provided further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of fifty per centum; and

Provided further, That no article classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

124. Plushes, velvets, velveteens, and other pile fabrics, subject to the provisions of Rule Six, thirty per centum ad valorem.

125. Knitted goods, subject to the provisions of Rule Six:
   (a) In the piece, or made up into jerseys, undershirts, drawers, stockings, or socks, thirty per centum ad valorem.
   (b) In other articles, forty per centum ad valorem.

126. Tulles and laces, subject to the provisions of Rule Six, sixty per centum ad valorem.

127. Carpeting, thirty-five per centum ad valorem.

128. Tapestries, kilo., forty cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem.

129. Trimmings, ribbons, braid, tape, and galloons, including weight of immediate containers, subject to the provisions of Rule Seven:
   (a) Tape, boot straps, kilo., thirty cents.
   (b) Other, kilo., sixty cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty-five per centum ad valorem.

130. Shoe and corset laces, including weight of immediate containers, kilo., forty cents.
131. Cinches, saddle girths, reins, halters, and bridles, thirty-five per centum ad valorem.
132. Ribbons or bands for the manufacture of any of the articles enumerated in paragraph one hundred and thirty-one, twenty per centum ad valorem.
133. Waterproof or caoutchouc stuffs in combination with textiles of vegetable fibers (other than cotton), elastic textiles of any of the same manufactured with threads of gum elastic, and manufactures thereof, thirty per centum ad valorem.
134. Manufactures of vegetable fibers, not otherwise provided for, thirty per centum ad valorem.

CLASS VII.—WOOL, BRISTLES, HAIR, AND MANUFACTURES THEREOF.

GROUP 1.—UNMANUFACTURED.

135. Wool, not otherwise provided for—
    (a) Combed, prepared for yarns, wool waste, ten per centum ad valorem.
    (b) Combed, and carded or dyed, fifteen per centum ad valorem.

GROUP 2.—YARNS.

136. Yarns, thirty per centum ad valorem.

GROUP 3.—MANUFACTURES.

137. Bristles, animal hair, and manufactures thereof, not otherwise provided for, thirty per centum ad valorem.
138. Human hair, made up into articles or not, fifty per centum ad valorem.
139. Knitted goods, subject to the provisions of Rule Six:
    (a) In the piece, thirty per centum ad valorem.
    (b) In jerseys, undershirts, drawers, stockings, or socks, thirty-five per centum ad valorem.
    (c) In other articles, forty per centum ad valorem.
140. Textiles of wool, in the piece, thirty-five per centum ad valorem.
141. Manufactures of wool, not otherwise provided for, forty per centum ad valorem.

CLASS VIII.—SILK AND MANUFACTURES THEREOF.

GROUP 1.—RAW AND SPUN.

142. Raw silk and silk waste, twenty-five per centum ad valorem.
143. Spun silks, not twisted, including weight of immediate containers, kilo., one dollar and fifty cents.
144. Floss and twisted silks, thirty-five per centum ad valorem.

GROUP 2.—TEXTILES.

145. Silk, in the piece, forty per centum ad valorem.
146. Manufactures in which silk, artificial silk, or imitation silk is the component material of chief value, not otherwise provided for, fifty per centum ad valorem.

CLASS IX.—PAPER AND MANUFACTURES THEREOF.

147. Printing paper, white or colored, suitable for books or newspapers, not printed or otherwise elaborated, and sand, glass, emery, carborundum, and similar papers, and sheathing and roofing paper, ten per centum ad valorem.
148. Paper, pasteboard, cardboard, bristol board, strawboard, and pulp board, white or colored, not otherwise provided for:
    (a) Not printed or otherwise elaborated, and writing paper, plain, ruled, or padded, but not printed, fifteen per centum ad valorem.
    (b) The same, manufactured into articles, including confetti and serpentine, and envelopes of all kinds, without printing, twenty per centum ad valorem.
149. Paper of all kinds, pasteboard, cardboard, bristol board, strawboard, and pulp board:
    (a) Ruled, printed, engraved, lithographed, surface coated, etched, embossed, or otherwise elaborated, printed or lithographed music, bound or in sheets, with or without words, not otherwise provided for, twenty per centum ad valorem.
    (b) The same, manufactured into articles, not otherwise provided for, twenty-five per centum ad valorem.
150. Cigarette paper, printed or not, fifteen per centum ad valorem.
151. Blank books, ruled or unruled, with printing or not, and copying books, twenty per centum ad valorem.
152. Printed books, bound or not, not otherwise provided for, ten per centum ad valorem.
153. Books and albums of lithographs, engravings, etchings, photographs, maps, or charts, not otherwise provided for, and painted designs, pastels, and ink drawings, made by hand, for use in manufacturing and in the industrial arts and sciences, thirty per centum ad valorem.

    Provided, That this paragraph shall not apply to works of art introduced for use as such, even when imported for sale, which shall be classified under paragraph three hundred and twenty-four.
154. Papier maché, carton pierre, indurated pulp or fiber:
    (a) Not further manufactured than in sheets or blocks, ten per centum ad valorem.
    (b) Further manufactured, twenty per centum ad valorem.

CLASS X.—WOOD AND OTHER MATERIALS, AND MANUFACTURES THEREOF.

GROUP 1.—WOOD.

155. Common wood, including cedar of all kinds:
    (a) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber, cubic meter, one dollar.
    (b) Planed, dovetailed, or cut to size, including shingles, laths, and fencing, fifteen per centum ad valorem.

156. Fine wood:
   (a) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber, twenty per centum ad valorem.
   (b) Planed, dovetailed, or cut to size, twenty-five per centum ad valorem.
157. Wood shavings, sawdust, excelsior (except those of dye and scented woods), ten per centum ad valorem.
158. Shooks, staves, headings, hoops, and bungs, ten per centum ad valorem.
159. Tuns, pipes, casks, and similar receptacles, whether empty or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for):
   (a) Suitable for use as containers of liquids, twenty per centum ad valorem.
   (b) Other, ten per centum ad valorem.

GROUP 2.—MANUFACTURES OF WOOD.

160. Manufactures of common wood, not otherwise provided for, whether finished, turned, painted, varnished, or not, but neither inlaid, veneered, carved, nor upholstered, nor covered or lined with stuffs or leather, and Vienna or bent-wood furniture, twenty-five per centum ad valorem.
161. Manufactures of fine wood, not otherwise provided for, whether turned, painted, varnished, or polished, or upholstered, covered, or lined with stuffs (except silk or leather), or not, and manufactures of common wood, not otherwise provided for, veneered with other wood, or upholstered, covered, or lined with stuffs (except silk or leather), thirty per centum ad valorem.
162. Manufactures of common or fine wood, not otherwise provided for, gilt, inlaid, veneered with metal, or ornamented with metal or carving, or upholstered, covered, or lined with silk or leather, thirty-five per centum ad valorem.
163. Barbers' and dentists' chairs, of whatever material, twenty-five per centum ad valorem.
164. Bowling alleys, billiard, pool, bagatelle and similar tables, including balls, and parts and appurtenances of any of the foregoing, of whatever material (except chalk and cloth) forty per centum ad valorem.

GROUP 3.—VARIOUS.

165. Charcoal, firewood, other vegetable fuels, gross weight, one hundred kilos., five cents.
166. Cork:
   (a) Rough or in boards, five per centum ad valorem.
   (b) In stoppers for receptacles, fifteen per centum ad valorem.
   (c) In other articles, twenty-five per centum ad valorem.

167. Straw for manufacturing purposes, rushes, vegetable hair, genista, osiers, bamboo, broomcorn, rattan, reeds, piths, not otherwise provided for:

(a) Crude, or not further advanced in manufacture than cut into straight lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes, and straw braids, suitable for making or ornamenting hats, neither dyed, colored, stained nor artificially bleached, ten per centum ad valorem.

The term "straw" as used in this clause shall be understood to mean that substance in its natural form and structure, and not the separated fiber thereof.

(b) Manufactured into furniture, twenty-five per centum ad valorem.

(c) Manufactured into articles not otherwise provided for, thirty-five per centum ad valorem.

(d) Rattan, split or stripped, bleached or not, twenty per centum ad valorem.

CLASS XI.—ANIMALS AND ANIMAL PRODUCTS, AND WASTES.

GROUP 1.—LIVE ANIMALS, NOT OTHERWISE PROVIDED FOR.

168. Stallions, geldings, mares, mules, asses, each, ten dollars.

Provided, That sucking foals following their dams shall be free of duty.

169. Bovine animals:

(a) Bulls, cows, oxen, each, two dollars.

(b) Sucking calves, each, one dollar.

170. Swine, per head, one dollar.

171. Sucking pigs, each, twenty-five cents.

172. Animals, fish, reptiles, insects, not otherwise provided for, fifteen per centum ad valorem.

173. Birds, including poultry, each, ten cents.

GROUP 2.—HIDES, SKINS, LEATHER WARES, INTESTINES, AND WASTES.

174. Hides and skins, tanned, with the wool or hair on, and fur skins with the fur on, tanned or not, twenty-five per centum ad valorem.

175. Hides and skins, tanned, without the wool or hair, curried, dyed, or not:

(a) Cow, and hides not otherwise provided for, split or not, of the classes known as common sole, skirting, harness, or hydraulic leather, sheepskins (basils), and boot and shoe findings of any of the foregoing, ten per centum ad valorem.

(b) The same of other classes, and calf, goat, kid, lamb, and similar skins, sheepskins finished in imitation of any of the foregoing, not having the artificial finishes enumerated under clause (c) of this paragraph, cowhide embossed in imitation of pigskin, and boot and shoe findings of any of the foregoing, fifteen per centum ad valorem.

(c) Hides and skins, not otherwise provided for, hides and skins enameled, gilt, bronzed, bleached, figured, engraved, or embossed (except as provided in clause (b) of this paragraph), chamois, vellum, and parchment leathers, and boot and shoe findings of any of the foregoing, twenty-five per centum ad valorem.

176. Gloves:
(a) Of kid skin, forty per centum ad valorem.
(b) Other, twenty-five per centum ad valorem.

177. Boots and shoes:
(a) Of cowhide, horsehide, sheepskin, and canvas, fifteen per centum ad valorem.
(b) Other, and slippers, sandals and alpargatas, of whatever material (except silk), twenty-five per centum ad valorem.
(c) The same, of silk, fifty per centum ad valorem.

178. Saddlery and harness, parts therefor, not otherwise provided for:
(a) Draft harness and parts therefor, twenty per centum ad valorem.
(b) Other harness, saddlery, and harness makers' wares, and parts therefor, manufactures of rawhide not otherwise provided for, and whips of whatever material, twenty-five per centum ad valorem.

179. Manufactures of leather, not otherwise provided for, thirty-five per centum ad valorem.

180. Bladders, integuments and intestines of animals, fish sounds, not otherwise provided for:
(a) Not further advanced in manufacture than dried, thirty per centum ad valorem.
(b) Further advanced, fifty per centum ad valorem.

181. Animal wastes and by-products not otherwise provided for:
(a) Unmanufactured, including any of the same ground or prepared as fertilizers or as food for animals, ten per centum ad valorem.
(b) Manufactured, or otherwise advanced in value or condition, twenty per centum ad valorem.

CLASS XII.—INSTRUMENTS, APPARATUS, MACHINERY, VEHICLES, AND BOATS.

GROUP 1.—MUSICAL INSTRUMENTS, WATCHES, AND CLOCKS.

182. Musical instruments, and parts, appurtenances, and accessories therefor, including strings and wires, automatic devices for the production of music only, piano stools, metronomes, tuning hammers, tuning forks, pitch pipes, and similar articles for use in connection therewith not otherwise provided for, twenty-five per centum ad valorem.

183. Instruments and machines combining other mechanical operations with the production of music, such as slot machines of that character, phonographs, gramophones, graphophones, and similar apparatus; kinetoscopes, biographs, cinematographs, magic lanterns, and similar picture-projecting devices, not otherwise provided for, and parts, appurtenances, and accessories for any of the foregoing, thirty-five per centum ad valorem.

184. Clocks, chronometers, watches, cyclometers, pedometers, odometers, and similar devices, and cases, crystals, movements, parts, and accessories for any of the foregoing not otherwise provided for, twenty-five per centum ad valorem.

GROUP 2.—APPARATUS AND MACHINERY.

185. Typewriters, mimeographs, Roneos, and other writing, duplicating, and manifolding machines and devices, adding machines, comtographs, and other computing apparatus, fare registers, and detached parts for any of the foregoing, including ribbons, pads, stencil sheets, mimeograph silks, and similar accessories therefor, and stamp pads, fifteen per centum ad valorem.
186. Cash registers, and detached parts therefor, twenty-five per centum ad valorem.
187. Sewing machines, and detached parts therefor (except needles), fifteen per centum ad valorem.
188. Automatic slot machines, not otherwise provided for, and detached parts therefor (subject to the provisions of section three of this Act), thirty-five per centum ad valorem.
189. Machinery and apparatus for weighing, and detached parts therefor, not otherwise provided for, twenty per centum ad valorem.
190. Electric and electro-technical machinery, apparatus, and appliances:
    (a) Dynamos, generators, generating sets, alternators, motors, and similar machinery, not otherwise provided for, transformers and storage batteries, switchboards and switches, arc lamps, telephone and telegraph instruments, fans, buzzers, and annunciators, ammeters, voltmeters, wattmeters, and similar measuring apparatus, dry and wet batteries, and detached parts for any of the foregoing, and articles used exclusively in the installation thereof, insulators, and insulating compounds and materials used exclusively for electrical purposes, carbon, and incandescent bulbs and tubes, ten per centum ad valorem.
    (b) Cooking and heating apparatus and utensils, chandeliers, desk and table lamps, flatirons, soldering and curling irons, thermocauteries and cauterizing instruments, surgical, dental, and therapeutic appliances, including so-called electric belts, X-ray machines, vibratory apparatus, electroplating outfits, cigar lighters, other instruments, implements, utensils, and articles used in connection with, for, or by the application or production of electrotechnical, thermoelectric, galvanic, or galvano-magnetic force, and detached parts for any of the foregoing, not otherwise provided for, twenty per centum ad valorem.
191. Engines, tenders, motors, steam boilers, pumps, and machinery; diving suits; common tools, implements and apparatus; detached parts therefor; not otherwise provided for; shafting and gearing:
    (a) Of iron, steel, or wood, fifteen per centum ad valorem.

(b) Of other materials; emery cloth; twenty per centum ad valorem.

192. Machine belting of whatever material, ten per centum ad valorem.

193. Fine tools, implements, and instruments, of whatever material, used in the arts, trades, and professions, such as measuring instruments, micrometric gauges, mathematical and drawing instruments, manicure instruments (not pocket cutlery), watchmakers', jewelers', surgeons', dentists', engravers', carvers', glass cutting, and similar tools, instruments, and implements, any of the foregoing and detached parts therefor not otherwise provided for, twenty per centum ad valorem.

GROUP 3.—VEHICLES.

194. Wagons and carts for transporting merchandise, warehouse trucks, hand carts and wheelbarrows, any of the foregoing and detached parts therefor not otherwise provided for, fifteen per centum ad valorem.

195. Automobiles:
   (a) For the transportation of merchandise, fifteen per centum ad valorem.
   (b) Other, twenty per centum ad valorem.
   (c) Detached parts and accessories for automobiles, including tires, lamps, and horns, twenty-five per centum ad valorem.

196. Bicycles, velocipedes, and motor cycles, detached parts and accessories therefor, including tires and lamps, twenty per centum ad valorem.

197. Vehicles for use on railways and tramways, and detached parts thereof, ten per centum ad valorem.

198. Other wheeled vehicles including perambulators, and aerial machines and balloons, any of the foregoing and detached parts therefor, not otherwise provided for, twenty per centum ad valorem.

199. Detached wooden parts for any of the articles classified under paragraph one hundred and ninety-four or paragraph one hundred and ninety-eight:
   (a) Unfinished, fifteen per centum ad valorem.
   (b) Finished, twenty per centum ad valorem.

GROUP 4.—BOATS AND OTHER WATER CRAFT.

200. Boats, launches, lighters, and other water craft, set up or knocked down, imported into the Philippine Islands, and cost of repairs made in foreign countries to vessels, or to parts thereof, documented for the Philippine coastwise trade or plying exclusively in Philippine waters and for which repairs adequate facilities are afforded in the Philippine Islands, fifty per centum ad valorem.

Provided, That upon proof satisfactory to the collector of customs that adequate facilities are not afforded in the Philippine Islands for such repairs, the same shall be subject to the provisions of paragraph three hundred and forty-eight of this Act; and

Provided further, That if the owner or master of such vessel shall furnish evidence satisfactory to the collector of customs that such vessel while in the regular course of her voyage was compelled by stress of weather or other casualty to put into a foreign port or place and make such repairs to secure the safety of the vessel or to enable her to return to the Philippine Islands, such duty shall not be imposed; and

Provided further, That furnishings, stores, and supplies, not otherwise provided for, purchased abroad and imported in such vessels shall be dutiable under the corresponding paragraphs of this Act.

The expression "imported into the Philippine Islands" shall be held to mean "brought into the jurisdictional waters of the Philippine Islands in or on another vessel, or towed therein by another vessel (except when becalmed or disabled at sea), as distinguished from coming into said islands under the craft's own steam, sail, or other motive power."

CLASS XIII.—ALIMENTARY SUBSTANCES.

GROUP 1.—POULTRY, MEATS, SOUPS, AND FISH.

201. Poultry and game, not otherwise provided for, dressed or not, gross weight, one hundred kilos., four dollars.
202. Meat, fresh, not otherwise provided for, gross weight, one hundred kilos., one dollar.
203. Meat and sausage casings, salted or in brine, gross weight, one hundred kilos., two dollars and fifty cents.
204. Hams, bacon and other meats, and sausages, dry, cured, or smoked, not preserved in cans, including weight of immediate containers, one hundred kilos., four dollars and fifty cents.

Provided, That sausages classified under this paragraph may be imported in any kind of package exceeding in weight ten kilos. each; and

Provided further, That salt used for the packing of any article classified under this paragraph shall be dutiable under clause (c) of paragraph seventy-two.

205. Lard and imitations thereof, gross weight, one hundred kilos., two dollars and fifty cents.
206. Canned or potted meats, such as beef, veal, mutton, lamb, pork, ham, and bacon, plainly prepared and simply preserved, not otherwise provided for, common preparations thereof, with or without vegetables or other simple ingredients, including Irish stew, corned-beef hash, chili con carne, hog and hominy, dry chipped beef, and the like, fifteen per centum ad valorem.
207. Internal parts of animals, including tongue, liver, and tripe; rabbits; poultry; ordinary preparations thereof, canned or potted; sausages not otherwise provided for; twenty per centum ad valorem.
208. Canned or potted game; paté de foie gras; deviled ham, meats or game; mincemeat, meat patés, jellied lambs' and sheep's tongues, boneless pigs' feet, sweetbreads, brains, and similar products of delicatessen class; preparations thereof; not otherwise provided for; twenty-five per centum ad valorem.

209. Canned or potted soups and broths, clam chowder, fifteen per centum ad valorem.

210. Meat extracts in any form, meat juice and soup tablets; condensed or concentrated soup preparations, dry or in paste; twenty-five per centum ad valorem.

211. Salted or dried codfish, gross weight, one hundred kilos., one dollar and sixty cents.

212. Fish, in cans, glass, or jars:

(a) Cod, herring, mullet, haddock, salmon, and mackerel, plainly prepared and simply preserved, sardines in oil or tomato sauce, fifteen per centum ad valorem.

(b) Other common preserved fish, shell-fish, and sea food, not otherwise provided for, twenty per centum ad valorem.

(c) Fish, shellfish, sea food, and preparations thereof, including anchovies, merluza, angulas, awabi, sardines not otherwise provided for, lampreys, whiting, turtle, fish roe, eels in jelly, sharks' fins in any form, shrimp, bloater and fish pastes and butters, and similar products of delicatessen class, twenty-five per centum ad valorem.

213. Fish, not otherwise provided for:

(a) Fresh, with only the salt indispensable for preservation, gross weight, one hundred kilos., two dollars and ninety cents.

(b) Dried, salted, smoked, or pickled, in bulk, gross weight, one hundred kilos., two dollars and twenty-five cents.

214. Oysters, clams, and shellfish, in bulk, not otherwise provided for, and fresh oysters in cans, gross weight, one hundred kilos., five dollars.

GROUP 2.—GRAINS, SEEDS, FORAGE, CEREALS, AND PREPARATIONS THEREOF.

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215. Rice, gross weight (until May first, nineteen hundred and ten):

(a) Unhusked, one hundred kilos., sixty cents.

(b) Husked, one hundred kilos., one dollar. 1.50

(c) Flour, one hundred kilos., two dollars.

On and after May first, nineteen hundred and ten:

(a) Unhusked, one hundred kilos., eighty cents.

(b) Husked, one hundred kilos., one dollar and twenty cents.

(c) Flour, one hundred kilos., two dollars.

Provided, That the Governor-General, by and with the advice and consent of the Philippine Commission, may, in his discretion, continue in force the rates of duty first prescribed in this paragraph, until in his judgment, conditions in the Philippine Islands may warrant the imposition of the higher rates herein prescribed; and

Provided further, That the Governor-General, by and with the advice and consent of the Philippine

Commission, may suspend all duties upon rice or the duties upon rice for consumption in particular localities, to be designated by him, whenever and for such period as, in his judgment, local conditions require, in which event rice admitted free by virtue of his order shall be distributed under governmental supervision or in accordance with such regulations as he may prescribe.

216. Wheat, rye, and barley, gross weight:
   (a) In grain, one hundred kilos., twenty-five cents.
   (b) In flour, one hundred kilos., forty-seven cents.
217. Corn (maize), oats, and millet, and cereals and grains not otherwise provided for, gross weight:
   (a) In grain, one hundred kilos., seventeen cents.
   (b) In meal or flour, not otherwise provided for, one hundred kilos., eighty-three cents.
218. Cereals prepared for table use, such as oatmeal, corn meal, cracked wheat, cornstarch, and similar preparations, not otherwise provided for, ten per centum ad valorem.
219. Malted milk, infants' foods, and similar preparations, fifteen per centum ad valorem.
220. Bread, biscuit, crackers, and wafers, of flour of cereals or pulse, including weight of immediate containers:
   (a) Unsweetened, one hundred kilos., three dollars.
   (b) Sweetened, one hundred kilos., five dollars.
221. Cakes and puddings, twenty-five per centum ad valorem.
222. Vermicelli, macaroni, and pastes for soup, not otherwise provided for, including weight of immediate containers, one hundred kilos., two dollars and fifty cents.
223. Birds' nests, edible, thirty per centum ad valorem.
224. Seeds, not otherwise provided for, gross weight, one hundred kilos., one dollar.
225. Hay, bran, forage, straw, not otherwise provided for, seeds and unhusked grains, cracked, or otherwise prepared for animal food, and oil cake, five per centum ad valorem.

GROUP 3.—PULSE, VEGETABLES, FRUITS, AND NUTS.

226. Dried beans, pease, and other pulse:
   (a) In bulk, gross weight, one hundred kilos., eighty cents.
   (b) In small or retail packages, including weight of immediate containers, one hundred kilos., two dollars and sixty-five cents.
   (c) In flour, gross weight, one hundred kilos., one dollar and fifty cents.
227. Vegetables, fresh (except onions and Irish potatoes), gross weight, one hundred kilos., one dollar.
228. Vegetables, dried or desiccated, not otherwise provided for:
   (a) In bulk, gross weight, one hundred kilos., one dollar and thirty cents.
   (b) In small or retail packages, including weight of immediate containers, one hundred kilos., two dollars and twenty-five cents.

229. Vegetables, preserved, not otherwise provided for:
(a) In bulk, gross weight, one hundred kilos., one dollar.
(b) In small or retail packages, including weight of immediate containers, one hundred kilos., one dollar and fifty cents.
Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

230. Vegetables, pickled:
(a) In bulk, gross weight, one hundred kilos., one dollar and fifty cents.
(b) In small or retail packages, including weight of immediate containers, kilo., three cents.
Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

231. Fruits, fresh, gross weight, one hundred kilos., one dollar and twenty-five cents.

232. Fruits, dried:
(a) In bulk, gross weight, one hundred kilos., one dollar and fifty cents.
(b) In small or retail packages, including weight of immediate containers, one hundred kilos., two dollars and fifty cents.
Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

233. Fruits, preserved, not otherwise provided for:
(a) In bulk, gross weight, one hundred kilos., one dollar and fifty cents.
(b) In small or retail packages, including weight of immediate containers, one hundred kilos., two dollars.
Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

234. Fruits, in jellies, jams, marmalades, butters, and similar preparations, and fruit pulp, twenty per centum ad valorem.

235. Fruits, brandied, or similarly preserved, and fruits conserved or crystallized, fifty per centum ad valorem.

236. Nuts and nut products, not otherwise provided for, twenty-five per centum ad valorem.

GROUP 4.—SUGAR, MOLASSES, GLUCOSE, AND CONFECTIONERY.

237. Sugar:
(a) Raw, gross weight, one hundred kilos., three dollars and seventy-two cents.
(b) Refined, including weight of immediate containers, one hundred kilos., four dollars and twenty-two cents.

238. Molasses and sirups, not otherwise provided for, and honey:
(a) In bulk, gross weight, one hundred kilos., two dollars.
(b) In small or retail packages, including weight of immediate containers, one hundred kilos., three dollars.

239. Glucose, gross weight, one hundred kilos., one dollar and sixty cents.

240. Saccharine, including weight of immediate containers, kilo., two dollars.
241. Candies, confectionery, sweetmeats, chewing gum, not otherwise provided for, twenty-five per centum ad valorem.

GROUP 5.—COFFEE, TEA, CACAO, SPICES, SAUCES, CONDIMENTS, AND FLAVORING EXTRACTS.

242. Coffee:
    (a) Unroasted, gross weight, one hundred kilos., five dollars and thirty cents.
    (b) Roasted, ground or not, gross weight, one hundred kilos., seven dollars.
    (c) In packages weighing each less than three kilos., including weight of immediate containers, one hundred kilos., nine dollars.
243. Chicory, gross weight, one hundred kilos., four dollars and twenty cents.
244. Tea, including weight of immediate containers, kilo., fifteen cents.
245. Cacao:
    (a) Unground, gross weight, one hundred kilos., seven dollars and twenty cents.
    (b) Other, and cacao butter, including weight of immediate containers, one hundred kilos., twelve dollars and fifty cents.
        Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
246. Chocolate, including weight of immediate containers:
    (a) In forms or lumps for manufacturing purposes, one hundred kilos., ten dollars.
    (b) In cakes or powder, kilo., fifteen cents.
        Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
247. Cinnamon, cloves, allspice, and mace, including weight of immediate containers:
    (a) Unground, one hundred kilos., eight dollars.
    (b) Ground, one hundred kilos., ten dollars.
248. Nutmegs, including weight of immediate containers:
    (a) Unhusked, kilo., three cents.
    (b) Husked, kilo., five cents.
    (c) Ground, kilo., eight cents.
249. Pepper, white or black, and pod peppers, dried, including weight of immediate containers:
    (a) Whole, one hundred kilos., two dollars and twenty cents.
    (b) Ground, kilo., eight cents.
250. Mustard and horse-radish, including weight of immediate containers:
    (a) Unground, kilo., two cents.
    (b) Ground, kilo., six cents.
    (c) In paste, kilo., ten cents.
251. Saffron, including weight of immediate containers, kilo., four dollars.

252. Spices, not otherwise provided for, including weight of immediate containers:
   (a) Unground, one hundred kilos., eight dollars.
   (b) Ground, and curry powder, one hundred kilos., ten dollars.
      Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
253. Sauces for table use, not otherwise provided for, such as tomato, caper, tobasco, Worcestershire, catsup, and like preparations, twenty-five per centum ad valorem.
254. Vinegar:
   (a) In receptacles containing each more than two liters, liter, two cents.
   (b) In other receptacles, liter, three cents.
255. Flavoring extracts, compounds, and sirups, including weight of immediate containers:
   (a) Without alcohol or containing not to exceed fourteen per centum of alcohol, kilo., twenty-five cents.
   (b) Containing more than fourteen per centum of alcohol, kilo., thirty-five cents.
      Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifty per centum ad valorem.
256. Vanilla beans, including weight of immediate containers, kilo., two dollars and fifty cents.

GROUP 6.—SPIRITS, WINES, MALT, AND OTHER BEVERAGES.

For the purpose of assessment under those paragraphs in which the proof liter is the basis, each and every gauge or wine liter of measurement shall be counted as at least one proof liter. All imitations of whisky, rum, gin, brandy, spirits, or wines, imported by or under any names whatsoever shall be subjected to the highest rate of duty provided for the genuine articles respectively intended to be represented, with a surtax of fifty per centum.

257. Alcohol, proof liter, fifty cents.
258. Whisky, rum, gin, brandy, and other spirits not otherwise provided for, proof liter, fifty cents.
259. Blackberry and ginger brandy, proof liter, thirty cents.
260. Cocktails, liqueurs, cordials, and other compounded spirituous beverages and bitters, not otherwise provided for, proof liter, sixty-five cents.
261. Wines, sparkling, liter, one dollar.
262. Still wines, vermouth, and sake, containing fourteen per centum or less of alcohol:
   (a) In receptacles containing each more than two liters, liter, two cents.
   (b) In receptacles containing each two liters or less, liter, seven and one-half cents.
      Provided, That no article classified under this paragraph shall pay a less rate of duty than forty per centum ad valorem.

263. Still wines, vermouth, and sake, containing more than fourteen per centum of alcohol:
   (a) In receptacles containing each more than two liters, liter, fifteen cents.
   (b) In receptacles containing each two liters or less, liter, twenty-five cents.
   Provided, That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem; and
   Provided further, That any of such articles containing more than twenty-four per centum of alcohol shall be classified under paragraph two hundred and sixty.
264. Malt beverages, and ciders:
   (a) In receptacles containing each more than two liters, hectol, three dollars and forty cents.
   (b) In other receptacles, hectol., four dollars and ninety cents.
265. Sweetened, flavored, or aerated waters, natural mineral waters aerated or not, ginger ale, root beer, unfermented fruit juice, and nonalcoholic beverages, not otherwise provided for, hectol., one dollar and fifty cents.
266. Fruit juice, pure or with sufficient sugar to preserve it, without alcohol or containing not more than four per centum of alcohol, liter, five cents.

GROUP 7.—VARIOUS.

267. Milks and creams, pure, or with sufficient sugar to preserve them, ten per centum ad valorem.
268. Milks and creams, compounded with other substances, milk powders and tablets, any of the foregoing not otherwise provided for, twenty per centum ad valorem.
269. Eggs, not otherwise provided for:
   (a) Fresh or preserved, in natural form, gross weight, one hundred kilos., one dollar.
   (b) Egg powders, and other preparations of eggs, not otherwise provided for, twenty-five per centum ad valorem.
270. Cheese of all kinds and imitations thereof, fifteen per centum ad valorem.
271. Butter, including weight of immediate containers, kilo., six cents.
272. Oleomargarine, butterine, ghee, and imitations of butter, including weight of immediate containers, kilo., eight cents.
273. Articles and products edible by mankind, not otherwise provided for:
   (a) Crude and in natural state, ten per centum ad valorem.
   (b) Prepared, preserved, or advanced in value or condition by any process or manufacture, twenty per centum ad valorem.

CLASS XIV.—MISCELLANEOUS.

274. Fans, of all kinds, thirty-five per centum ad valorem.

275. Pens, not otherwise provided for, needles (except surgical needles), common and safety pins, hooks and eyes, button rings and fasteners, crochet hooks, and hairpins, any of the foregoing of common metals (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

276. Trinkets and ornaments of all kinds (except those of gold or silver, or of gold or silver plate, or in which the component material of chief value is amber, jet, jade, tortoise shell, coral, ivory, meerschaum, or mother-of-pearl), including weight of immediate containers, kilo., one dollar and twenty-five cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

277. Amber, jet, tortoise shell, coral, ivory, meerschaum, and mother-of-pearl:

(a) Unwrought, or cut for settings or pierced for beads, fifteen per centum ad valorem.

(b) Wrought, not otherwise provided for, thirty-five per centum ad valorem.

278. Horn, bone, whalebone, celluloid, and imitations of any of the foregoing, or of any of the substances enumerated in paragraph two hundred and seventy-seven, including weight of immediate containers:

(a) Unwrought, kilo., thirty cents.

(b) Wrought, not otherwise provided for, kilo., one dollar and twenty-five cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

279. Artificial teeth, with plates or not, artificial eyes, artificial limbs and members, and similar articles for the alleviation of the inconveniences resulting from physical defects, ten per centum ad valorem.

280. Buttons, including weight of immediate containers:

(a) Of mother-of-pearl, kilo., one dollar and fifty cents.

(b) Of bone, porcelain, composition, wood, steel, iron, or similar materials, kilo., thirty cents.

(c) Of other materials (except gold, silver, or platinum, or gold or silver plate), kilo., fifty cents.

Provided, That no article classified under clause (a) of this paragraph shall pay a less rate of duty than fifty per centum ad valorem: *And provided further*, That no article classified under clauses (b) or (c) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

281. Shells, not otherwise provided for:

(a) Not further advanced in condition than polished, ten per centum ad valorem.

(b) Further advanced, manufactures in which shells, not otherwise provided for, are the component material of chief value, twenty-five per centum ad valorem.

282. Sponges, natural, including hexactinellida and loofah:
(a) Not further advanced in condition than washed or bleached, twenty-five per centum ad valorem.
(b) Further advanced, manufactures in which sponge or loofah is the component material of chief value, forty per centum ad valorem.

283. Felt or textiles prepared or coated with tar, pitch, or similar substances, rubberoid, and similar materials, for roofing, sheathing, and structural purposes, gross weight, one hundred kilos., ninety cents.

284. Oilcloth (except of silk), linoleum, corticine:
(a) In the piece, fifteen per centum ad valorem.
(b) Made up into articles, twenty-five per centum ad valorem.

285. Tool bags, chests, and cases; trunks, valises, suit cases, traveling bags, "telescopes," hat boxes, and similar receptacles for personal effects, and shawl straps; of whatever material; twenty-five per centum ad valorem.

286. Stuffed or mounted birds or animals, not otherwise provided for, twenty per centum ad valorem.

287. Feathers for ornaments, stuffed birds or animals or parts thereof for use on wearing apparel or for toilet purposes, natural, finished, or manufactured, sixty per centum ad valorem.

288. Feathers and downs, not otherwise provided for:
(a) Not further advanced in condition than cleaned, twenty per centum ad valorem.
(b) Further advanced, and manufactures in which feathers or downs are the component material of chief value, forty per centum ad valorem.

289. Artificial flowers, buds, pistils, leaves, fruits, seeds, and moss, and other parts of artificial fruits and flowers, of whatever material, fifty per centum ad valorem.

290. Caoutchouc and gutta-percha:
(a) Crude, and rubber, in sheets, sheeting, or packing, even with cloth or wire insertions, and gaskets and washers, ten per centum ad valorem.
(b) Rubber, soft, in articles not otherwise provided for, twenty-five per centum ad valorem.
(c) Rubber, hard, in articles not otherwise provided for, thirty per centum ad valorem.

291. Hose and flexible tubing, of whatever dimensions or materials, fifteen per centum ad valorem.

292. Reservoir pens, and parts and points therefor, of whatever material, twenty-five per centum ad valorem.

293. Games and toys, including face masks, paper hats and canes, artificial Christmas trees, Christmas-tree decorations, toy carts, and other small vehicles for children's use not otherwise provided for, and diminutive articles for use as toys, not adapted for practical purposes, including weight of immediate containers, kilo., ten cents.

Provided, That no article of gold, silver, or platinum, or of gold or silver plate, or of tortoise shell, coral, ivory, or mother-of-pearl shall be classified under this paragraph; and

Provided further, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

294. Golf sticks, polo mallets, tennis rackets, baseball and cricket bats, balls of all kinds for use in the sports (except bowling, billiard, pool, and bagatelle balls), fencing masks and foils, gymnasium apparatus, and croquet sets, and parts of any of the foregoing, twenty-five per centum ad valorem.

295. Umbrellas and parasols:
   (a) Covered with paper, each, eight cents.
   (b) Covered with silk, each, fifty cents.
   (c) Covered with other stuffs, each, twenty cents.
   (d) Umbrella frames complete, uncovered, whether mounted on tubes or sticks or not, forty per centum ad valorem.

   Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

296. Hats, bonnets, and crowns therefor, of straw, chip, palm leaf, grass, rattan, osiers, and analogous materials:
   (a) Complete, not trimmed, each, thirteen cents.
   (b) The same, trimmed, each, twenty-two cents.
   (c) Crowns for, each, eleven cents.

   Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

297. The same, of other materials:
   (a) Complete, not trimmed, each, twelve cents.
   (b) The same, trimmed, each, twenty cents.
   (c) Crowns for, each, eleven cents.

   Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

298. Caps, fezzes, turbans and headgear not otherwise provided for, thirty per centum ad valorem.

299. Cameras and parts thereof, photographic equipment and articles for use in photography not otherwise provided for, including lenses, tripods, photographic plates and films, film packs and kits, plate holders and frames, developing lights, baths, and trays, twenty per centum ad valorem.

300. Appliances and apparatus, parts and cases therefor and accessories thereto, not otherwise provided for, for mathematical, optical, astronomical, surgical, geodetical, and other scientific purposes, including thermometers, barometers, alcoholometers, salmometers, hydrometers, vacuometers, radiometers, appliances for sight testing, microtomes, telescopes, microscopes and their slide glasses, stethoscopes, theodolites, transits, sextants, quadrants, compasses, and the like, twenty-five per centum ad valorem.

301. Tobacco:
   (a) Leaf tobacco of any kind, unstemmed, kilo., four dollars and eight cents.
   (b) Leaf tobacco of any kind, stemmed, kilo., five dollars and fifty-two cents.

(c) Cigars, cigarettes, and cheroots, of all kinds, kilo., nine dollars and ninety-three cents and twenty-five per centum ad valorem, and paper cigars, and cigarettes, including their wrappers, shall be dutiable under this clause.

(d) Other tobacco, manufactured or unmanufactured, not otherwise provided for, kilo., one dollar and twenty-five cents.

302. Wastes, not otherwise provided for, ten per centum ad valorem.

303. Materials, substances, and articles not otherwise provided for—

(a) Not advanced in value or condition by any process or manufacture, ten per centum ad valorem.

(b) Further advanced, but not manufactured into articles, fifteen per centum ad valorem.

(c) Manufactured into articles, twenty-five per centum ad valorem.

304. Cost of repairs upon articles of easy identification (except those provided for in paragraph two hundred), exported from the Philippine Islands and reimported therein, twenty-five per centum ad valorem.

Provided, That any such article, exclusive of the repairs thereon, shall be free of duty when reimported, upon compliance with the regulations of the insular collector of customs governing such exportations and reimportations, otherwise the terms of section eight shall apply.

FREE LIST.

SEC. 9. That the following articles shall be free of duty upon importation thereof into the Philippine Islands:

305. Trees, shoots, plants, moss, live.

306. Ores, and scoriæ resulting from the smelting thereof, filings, cuttings, and other wastes, of common metals, resulting from manufacture, and fit only for resmelting, and scrap iron, copper, brass, tin, zinc, and lead, and combinations thereof, bell metal, copper regulus, copper matte, cast or malleable iron in pigs, soft or wrought iron in ingots, and steel in ingots, and tin, lead, zinc, nickel, and aluminum, in pigs, lumps, or ingots, and Muntz metal.

307. Articles, including anchors, binnacles, propellers, and the like, the character of which, as imported, prevents their use for other purposes than the construction, equipment, or repair of vessels, and life-preservers and life buoys.

308. Oakum.

309. Raw cotton.

310. Vegetable fibers, raw or hackled, not otherwise provided for.

311. Bristles, animal hair and wool, not further advanced in condition than washed.

312. Paper pulp and paper stock.

313. Samples of the kind, in such quantity and of such dimensions or construction as to render them unsalable or of no appreciable commercial value, and models not adapted for practical use.

314. Onions, Irish potatoes, in natural state.

315. Gold, silver, platinum, in bars, sheets, pieces, dust, scrap, or in broken-up jewelry or table service.

316. Hides and skins, raw, green or dry, but not tanned.
317. Hops and malt.
318. Coins and currency of national issue, executed checks, drafts, bills of exchange, and similar commercial documents.
319. Natural manures.
320. Cinchona bark, sulphate and bisulphate of quinine, alkaloids and salts of cinchona bark, in whatever form.
321. Telegraph cables of the class known as submarine.
322. Vaccines and serums.
323. Ice.
324. Hand paintings in oil, water color, or pastel, pen and ink drawings, for use as works of art and not as a decoration of merchandise, nor for use in manufacture or the industrial arts and sciences, photographs, paintings, crayons, and other pictorial representations of actual persons, either living or deceased.
325. Lithographs, posters, calendars, and signs, whether framed (when the frame bears sufficient advertising matter to render it of no commercial value), or not, and pamphlets, booklets, and folders, for advertising purposes only, and having no commercial value.

    Provided, That store, office, and business signs, used for advertising local business houses, firms, offices, associations, corporations, trades, or professions, shall not be classified under this paragraph.
326. Magazines, reviews, newspapers, and like published periodicals, Bibles and extracts therefrom, hymnals and hymns for religious uses, books and music in raised print used exclusively by the blind, and text-books prescribed for use in any school in the Philippine Islands: *Provided*, That complete books published in parts in periodical form shall not be classified under this paragraph.
327. Public documents issued by foreign governments, correspondence, manuscripts, and typewritten documents, not prohibited by section three of this Act, and collections of stamps of national issue, used or unused.
328. Medals, badges, cups, and other small articles actually bestowed as trophies or prizes, or those received or accepted as honorary distinctions.
329. Pipe organs imported for the bona fide use of and by the order of any society incorporated or established for religious or educational purposes, or expressly for presentation thereto: *Provided*, That the terms of this paragraph shall be retroactive and of full force and effect from and after January first, nineteen hundred and nine, anything in this Act to the contrary notwithstanding: *And provided further*, That any duty paid upon any pipe organ so imported since said date shall be subject to refund.

FREE, SUBJECT TO EXPRESS CONDITIONS.

SEC. 10. That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with the formalities prescribed in each paragraph:

330. Eggs and cocoons of the silkworm, subject to exclusion if diseased, or for other cause.

331. Breeding animals of a recognized breed, duly registered in the book of record established for that breed: *Provided,* That certificate of such record, and pedigree of such animal duly authenticated by the proper custodian of such book of record, shall be produced and submitted to the collector of cutsoms, together with affidavit of the owner or importer, that such animal is the identical animal described in said certificate of record and pedigree.

332. Carabao and other bovine work animals, and mules, until such time as the Governor-General shall certify that conditions in the Philippine Islands warrant the imposition of duty thereon in accordance with the rates prescribed in Group One of Class Eleven of this Act.

333. Commercial samples, the value of any single importation of which does not exceed five thousand dollars, upon the filing of a bond in an amount equal to double the ascertained duties thereon, with sureties satisfactory to the collector of customs, conditioned for the exportation of said samples within six months from the date of their importation, or in default thereof the payment of the corresponding duties thereon. If the value of any single consignment of such commercial samples exceeds five thousand dollars, the importer thereof may select any portion of same not exceeding in value five thousand dollars for entry under the provisions of this paragraph, and the remainder of the consignment may be entered in bond, or for consumption, as the importer shall elect.

334. Regalia, gems, statuary, specimens or casts of sculptures, imported for the bona fide use of and by the order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use of and by the order of any college, academy, school, or seminary of learning, or of any public library, not for barter, sale, or hire: *Provided,* That the term "regalia" shall be held to include only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture, fixtures, or ordinary wearing apparel, nor personal property of individuals.

335. Works of art, including pictorial paintings on glass (except stained windows or window glass), imported expressly for presentation to a governmental institution, or to any municipal or provincial corporation, or to any incorporated or established religious society, college, or other public institution.

336. Wearing apparel, articles of personal adornment, toilet articles, books, portable tools and instruments, theatrical costumes, and similar personal effects, accompanying travelers or tourists in their baggage or arriving within a reasonable time, in the discretion of the collector of customs, before or after the owners, in use of and necessary and appropriate for the wear or use of such persons according to their profession or position for the immediate purposes of their journey and their present comfort and convenience: *Provided,* That this exemption shall not be held to apply to merchandise or articles intended for

other persons or for barter or sale: *And provided further*, That the collector of customs may, in his discretion, require a bond for the exportation of or the payment of duties upon articles classified under this paragraph within the time and in the manner prescribed by paragraph three hundred and thirty-seven.

337. Vehicles, horses, harness, bed and table linen, table service, furniture, musical instruments, and personal effects of like character, owned and imported by travelers or tourists for their convenience and comfort, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon, within four months from the date of entry: *Provided*, That the collector of customs may extend the time for exportation or payment of duties for a term not exceeding three months from the expiration of the original period.

338. Professional instruments and implements, tools of trade, occupation, or employment, wearing apparel, domestic animals, and personal and household effects, including those of the kind and class provided for under paragraphs three hundred and thirty-six and three hundred and thirty-seven, belonging to persons coming to settle in the Philippine Islands, in quantities and of the class suitable to the profession, rank, or position of the person importing them, for their own use and not for barter or sale, accompanying such persons or arriving within a reasonable time, in the discretion of the collector of customs, before or after the arrival of their owners, upon the production of evidence satisfactory to the collector of customs that such persons are actually coming to settle in the Philippine Islands, that the articles are brought from their former place of abode, that change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted to them: *Provided*, That neither merchandise of any kind, nor machinery or other articles for use in manufacture, shall be classified under this paragraph: *And provided further*, That officers and employees of the United States Government or of the government of the Philippine Islands, or religious missionaries taking station in the islands shall be considered as "coming to settle" for the purposes of this paragraph.

339. Vehicles, animals, birds, insects, and fish, portable theaters, circus and theatrical equipment, including sceneries, properties, and apparel, devices for projecting pictures and parts and appurtenances therefor, panoramas, wax figures, and similar objects for public entertainment, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph three hundred and thirty-seven.

340. Personal effects, not merchandise, of residents of the Philippine Islands dying in foreign countries, upon identification as such, satisfactory to the collector of customs.

341. Works of fine art for public museums and galleries, or for art schools, models, archaeological and numismatic objects, specimens and collections of mineralogy, botany, zoology, and ethnology, including skeletons, fossils, and other anatomical specimens for schools, academies, public museums, and corporations and societies organized for scientific or artistic purposes, on proof satisfactory to the collector of customs of their destination.

342. Official consular supplies consigned by a foreign government of which the consignee is the consular representative in the Philippine Islands, to him as such official, in an amount and of the kind and class allowed free entry by said foreign government when consigned by the Government of the United States of America to its consular representatives within the jurisdiction of such foreign government.

343. Pumps for the salvage of vessels, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph three hundred and thirty-seven.

FREE UPON COMPLIANCE WITH CORRESPONDING REGULATIONS.

SEC. 11. That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with regulations which shall be prescribed in accord with the provisions of each paragraph:

344. Wearing apparel, and household effects, including those articles provided for under paragraphs three hundred and thirty-six and three hundred and thirty-seven, belonging to residents of the Philippine Islands returning from abroad, which were exported from the said islands by such returning residents upon their departure therefrom or during their absence abroad, upon the identity of such articles being established to the satisfaction of the collector of customs, under such regulations as the insular collector of customs shall prescribe; articles of the same kind and class purchased in foreign countries by natives of the Philippine Islands during their absence abroad and accompanying them upon their return to said islands, or arriving within a reasonable time, in the discretion of the collector of customs, before or after their return, upon proof satisfactory to the collector of customs that the same have been in their use abroad for more than one year.

345. Foreign articles, goods, wares, or merchandise destined for display in public expositions in the Philippine Islands, and animals for exhibition or competition for prizes, together with the harness, vehicles, and tackle necessary for the purposes

designated, subject to such rules, regulations, and conditions as shall be prescribed by the insular collector of customs with respect to bonding for exportation thereof or payment of duty thereon.

346. Philosophical, historical, economic, and scientific books, and apparatus, utensils, and instruments specially imported for the bona fide use of and by the order of any society or institution incorporated or established solely for philosophical, educational, scientific, charitable, or literary purposes, or for the encouragement of the fine arts, or for the bona fide use of and by the order of any college, academy, school, or seminary of learning in the Philippine Islands, or of any public library, and not for barter, sale or hire, subject to such regulations as shall be prescribed by the insular collector of customs.

The provisions of this paragraph in respect to books shall apply to any individual importing not exceeding two copies of any one work for his own use, and not for barter, sale, or hire.

347. Articles of the growth, produce, or manufacture of the Philippine Islands, paintings which are works of art, and books exported to foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed, and articles returned from foreign expositions, subject to identification under such rules and regulations as the insular collector of customs shall prescribe.

348. Repairs to vessels documented in the Philippine Islands or regularly plying in Philippine waters, made in foreign countries, upon proof satisfactory to the collector of customs that adequate facilities for such repairs are not afforded in the Philippine Islands.

349. Articles and materials actually used in the construction, equipment, or repair within the Philippine Islands of vessels, their machinery, tackle, or apparel, subject to such restrictions, conditions, and regulations as the insular collector of customs shall prescribe.

350. Articles brought into the Philippine Islands for the purpose of having repairs made thereto, upon the filing of a bond with sureties satisfactory to the collector of customs, in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within a period of not to exceed six months from the date of importation thereof, in the discretion of the collector of customs, subject to such rules and regulations as the insular collector of customs shall prescribe.

351. Coverings and holdings of articles, goods, wares, and merchandise (usual), except as expressly provided.

SEC. 12. That all articles, except rice, the growth, product, or manufacture of the United States and its possessions to which the customs tariff in force in the United States is applied and upon which no drawback of customs duties has been allowed therein, going into the Philippine Islands shall hereafter be admitted therein free of

customs duty when the same are shipped directly from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipment in bond through foreign territory contiguous to the United States. Said articles shall be as originally packed without having been opened or in any manner changed in condition: *Provided, however*, That if such articles shall become unpacked while en route by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident, or necessity, and that the merchandise involved is the identical merchandise originally shipped from the United States, or its possessions as hereinbefore provided, and that its condition has not been changed except for such damage as may have been sustained.

EXPORT DUTIES.

SEC. 13. That upon the exportation to any foreign country from the Philippine Islands, or the shipment thereof to the United States or any of its possessions, of the following articles, there shall be levied, collected and paid thereon the following export duties: *Provided, however*, That all articles the growth and product of the Philippine Islands coming directly from said islands to the United States or any of its possessions for use and consumption therein, shall be exempt from any export duties imposed in the Philippine Islands:

352. Abaca (hemp), gross weight, one hundred kilos., seventy-five cents.
353. Sugar, gross weight, one hundred kilos., five cents.
354. Copra, gross weight, one hundred kilos., ten cents.
355. Tobacco, gross weight:
    (a) Manufactured or unmanufactured, except as otherwise provided, one hundred kilos., one dollar and thirty cents.
    (b) Stems, clippings, and other wastes of tobacco, one hundred kilos., fifty cents.

WHARFAGE.

SEC. 14. That there shall be levied and collected upon all articles, goods, wares, or merchandise, except coal, timber and cement, the product of the Philippine Islands, exported through ports of entry of the Philippine Islands, or shipped therefrom to the United States or any of its possessions, a duty of one dollar per gross ton of one thousand kilos., as a charge for wharfage, whatever be the port of destination or nationality of the exporting vessel: *Provided*, That articles, goods, wares, or merchandise imported, exported, or shipped in transit for the use of the Government of the United States, or of that of the Philippine Islands, shall be exempt from the charges prescribed in this section.

SEC. 15. That all articles, goods, wares, or merchandise imported into the Philippine Islands shall, for the purpose of this Act, be deemed and held to be the property of the person to whom the same may be consigned; but the holder of any bill of lading, drawn

to order and indorsed by the consignor, shall be deemed the consignee thereof; and in case of the abandonment of any article, goods, wares, or merchandise to the underwriters, the latter may be recognized as the consignee.

INVOICES.

SEC. 16. That all invoices of imported articles, goods, wares, or merchandise shall state the true value thereof in the currency of the place or country from whence imported, or, if purchased, in the currency actually paid therefor, shall contain a correct description of such articles, goods, wares, or merchandise, with true numbers, weights, and quantities, in the tariff terms of this Act, and shall be made in quadruplicate and signed by the owner or shipper, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner.

SEC. 17. That except in case of personal effects accompanying a passenger as baggage, or arriving within a reasonable time before or after the owner, no importation of any articles, goods, wares, or merchandise, exceeding one hundred dollars in dutiable value, shall be admitted to entry without the production of a duly certified invoice of the kinds hereinafter described, or the filing of an affidavit made by the owner, importer, or consignee before the collector of customs, showing why it is impracticable to produce such invoice, together with a bond in an amount to be prescribed by, and with sureties satisfactory to, the collector of customs, for the production of such invoice within a reasonable time to be prescribed by said official. In the absence of such invoice, no entry shall be made upon the aforesaid affidavit unless the same be accompanied by a statement in the form of an invoice or otherwise, showing the actual cost of such merchandise if same was purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the Philippine Islands in the principal markets of the country from whence imported. This statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make the entry, taken before the collector of customs, and it shall be lawful for that official to examine the deponent under oath regarding the source of his knowledge, information, or belief, concerning any matter contained in his affidavit, and to require him to produce any correspondence, document, or statement of account in his possession, or under his control, which may assist the customs authorities in ascertaining the actual value of the importation or of any part thereof; and in default of such production when so required, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such correspondence, document, or statement for the purpose of avoiding the imposition of additional duty, penalty, or forfeiture incurred under this or any other Act in force in the Philippine Islands, unless he shall show to the satisfaction of the court or the collector of customs, as the case may be, that it was not in his power to produce the same when so demanded; but no articles, goods, wares, or merchandise shall be admitted to entry under the provisions of this

section unless the collector of customs shall be satisfied that the failure to produce the required invoice is due to causes beyond the control of the owner, importer, consignee, or agent.

SEC. 18. That invoices required by the preceding section shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States of the consular district in which the merchandise was manufactured or purchased, as the case may be, when importation into the Philippine Islands is from a country other than the United States of America or any territory or place under the jurisdiction and control of the Government thereof: *Provided*, That the insular collector of customs may, in his discretion, dispense with the requirement for the consular invoices prescribed in this section in case the merchandise for which entry is sought is free of duty under this Act, in which event a commercial invoice certified by the purchaser, manufacturer, seller, owner, or agent shall be filed: *And provided further*, That when the importation is from the United States of America or any territory or place under the jurisdiction and control of the Government thereof production shall be to a collector of customs, deputy collector of customs, or United States commissioner.

Invoices shall have indorsed thereon when produced as above prescribed a declaration signed by the purchaser, manufacturer, seller, owner, or agent setting forth that the invoice is in all respects correct and true and was made at the place from whence the merchandise is exported to the Philippine Islands; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof, and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in the invoice except such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof, at the time of exportation to the Philippine Islands, in the principal markets of the country from which exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer, seller, owner, or agent making the declaration would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it included all charges thereon; that the numbers, weight, or quantity stated is correct, and that no invoice of the merchandise described differing from the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, the declaration shall also contain a statement that the amount shown and the currency stated in such invoice is that which was actually paid for the merchandise by the purchaser. Said declaration shall be duly sworn to by the purchaser, manufacturer, owner, or agent before the officer to whom produced.

SEC. 19. That consuls, vice-consuls, commercial agents, collectors of customs, deputy collectors of customs, and commissioners of the United States of America having any knowledge or information of any case or practice by which any person obtaining verification of any invoice defrauds or may defraud the revenue of the Philippine Islands shall report the facts to the insular collector of customs.

SEC. 20. That United States Government vessels, whether transports of the army or naval vessels, when coming from the United States or a foreign port to the ports of the Philippine Islands, shall be subject to the same inspection by customs officers of the Philippine government, for the purpose of determining whether they have on board articles of merchandise dutiable under the laws of the Philippine Islands, as such United States Government vessels are subject to by customs officers of the United States Government when such vessels enter ports of the United States from foreign countries, for the purpose of determining whether such vessels have on board articles or merchandise dutiable under the laws of the United States.

DRAWBACKS.

SEC. 21. That on all fuel imported into the Philippine Islands which is afterwards used for the propulsion of vessels engaged in trade with foreign countries, or between ports of the United States and the Philippine Islands, or in the Philippine coastwise trade, a refund shall be allowed equal to the duty imposed by law upon such fuel, less one per centum thereof, which shall be paid under such rules and regulations as may be prescribed by the insular collector of customs.

SEC. 22. That upon the exportation of articles manufactured or produced in the Philippine Islands, including the packing, covering, putting up, marking, or labeling thereof, either in whole or in part of imported materials, or from similar domestic materials of equal quantity and productive manufacturing quality and value, such question to be determined by the insular collector of customs, there shall be allowed a drawback equal in amount to the duties paid on the imported materials so used, or where similar domestic materials are used, to the duties paid on the equivalent imported similar materials, less one per centum thereof: *Provided*, That the exportation shall be made within three years after the importation of the foreign material used or constituting the basis for drawback: *And provided further*, That when the articles exported or coverings thereof are in part of materials grown or produced in the Philippine Islands not subject to drawback under this Act, the imported materials, or the similar domestic materials of equal quantity and productive manufacturing quality and value entitled to drawback, shall so appear in the completed articles or packages that the quantity or measure thereof may be ascertained: *And provided further*, That the imported materials, or domestic materials entitled to drawback under this Act, for which drawback is claimed, shall be identified; that the quantity of such materials used and the amount of duty paid thereon or if domestic materials, paid upon its equivalent, shall be ascertained; and that the fact of their exportation shall be established; and the refund if made shall be paid to the manufacturer, producer, or exporter, to the agent of any of them, or to the person such manufacturer, producer, exporter or agent shall, in writing, order such refund paid, under and in accordance with such rules and regulations as the insular collector of customs may prescribe: *Provided, however*, That no drawback shall be paid under this section on account of any articles, goods, wares, or merchandise exported to the United States of America or to any Territory or place under the jurisdiction and the control of the

Government thereof, wherein such articles, goods, wares, or merchandise are admitted free of duty.

SEC. 23. That containers, such as casks, large metal, glass, or other receptacles which are, in the opinion of the collector of customs, of such a character as to be readily identifiable may be delivered to the importer thereof upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within one year from the date of importation, under such rules and regulations as the insular collector of customs shall prescribe.

SEC. 24. That in addition to the taxes imposed by this Act there shall be levied and collected on goods, wares, or merchandise when imported into the Philippine Islands from countries other than the United States the internal revenue tax imposed by the Philippine government on like articles manufactured and consumed in the Philippine Islands or shipped thereto, for consumption therein, from the United States.

SEC. 25. That the insular collector of customs shall, subject to the approval of the secretary of the department having jurisdiction over the customs service, make all rules and regulations necessary to enforce the provisions of this Act.

SEC. 26. That original jurisdiction in all cases arising in the Philippine Islands is hereby conferred upon the courts of first instance of the Philippine Islands and appellate jurisdiction upon the supreme court of the Philippine Islands in matters arising under the Act of Congress approved February twentieth, nineteen hundred and five, entitled "An Act to authorize the registration of trade-marks used in commerce with foreign nations or among the other States or with Indian tribes and to protect the same," identical with the jurisdiction conferred upon courts of the United States by section seventeen of said Act.

SEC. 27. That all existing decrees, laws, regulations, orders, or parts thereof, inconsistent with the provisions of this Act, are hereby repealed, but the repeal of such decrees, laws, regulations, or orders, or parts thereof, shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal takes effect; but all rights and liabilities under said decrees, laws, regulations, or orders shall continue and may be enforced in the same manner as if said repeal had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the time when this Act shall take effect under any decree, law, regulation, or order embraced in, modified, changed, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in, modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the time when this Act shall take effect may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed.

SEC. 28. That this Act shall take effect sixty days after its passage.

Approved, Eight minutes after Five o'clock P. M.
August 5th, 1909.

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Hooks, steel	42 (a)
Live	172
Merluza guisada, canned	212 (c)
Nets—	
Of cotton	94
Of other vegetable fibers	118
Not otherwise provided for	212 (b), 213
Oil	82
Oysters—	
In bulk, or in cans, fresh	214
Preserved in cans	212 (b)
Pickled, in bulk	213 (b)
Roe—	
Canned	212 (c)
In bulk, dried	213 (b)
Salmon, in cans	212 (a)
Sardines, in cans	212 (a), (c)

	Par.
Fish—Continued.	
Salted, not canned	213 (b)
Shell, not canned or potted	214
Smoked, not canned	213 (b)
Sounds	180
Stockfish	211
Fishing:	
Boats	200
Nets, of cotton	94
Of hemp and other vegetable fibers	118 (a)
Fishplates	31 (a)
Fittings for arc lamps	190 (a)
Fittings of gold or silver plated wares for carriages and coffins	25 (b)
Flags. (According to material.)	
Flanges, malleable cast-iron	45
Flaps for tobacco, etc., lithographed	149 (b)
Flasks. (According to material.)	
Flatirons, of cast iron	27
Flavoring extracts, compounds, and sirups	255
Flax:	
Cords and cordage	118
Hackled	310
Manufactures of	Class VI
Plushes	124
Raw	310
Rope	118
Rope makers' wares	118
Seed	53 (a)
Ground, in meal	53 (b)
Oil of	81
Textiles, and manufactures of	Class VI, Group 2
Thread	118
Twine	118
Velvets and velveteens	124
Yarns	117, 118
Fleabane oil, Canada	85 (a)
Fleges (hoop iron)	29 (b)
Flint glass. (*See* Crystal.)	
Flock (wool waste)	135 (a)
Flooring:	
Common wood planed or dovetailed for	155 (b)
Fine wood planed or dovetailed for	156 (b)
Florida water	85 (b)
Floss silks	144
Flour:	
Arrowroot	218
Barley	216 (b)
Beans	226 (c)
Buckwheat	216 (b)
Cereals prepared for table use	218
Corn (maize)	217 (b)
Graham	216 (b)
Lily root	218
Millet	217 (b)
Oats	217 (b)
Other cereals	217 (b)
Pease	226 (c)
Pulse	226 (c)
Rice	215 (c)
Rye	216 (b)
Sacks. (According to material.)	
Wheat	216 (b)
Flowerpots:	
Clay and earthenware, common	11 (b)
Other, ornamental, of bisque, faience, porcelain, and stoneware	11 (f)
Flower seeds	224
Flower stands, decorative. (According to material.)	

	Par.
Flowers:	
Artificial and parts of	289
Drugs	55
Lily, dried	228
Linden, dried	55
Rose	55
Fluoric acid	68 (c)
Fly paper, sticky or impregnated	75
Fodder	225
Foeniculi, oil of	85 (a)
Foil:	
Copper	48
Gold	23 (d)
Gold or silver plated	25 (b)
Silver	24 (d)
Tin	51 (a)
Foils, fencing	294
Folders, for advertising only, having no commercial value	325
Footballs	294
Forage	225
Cutters	191
Forceps, surgical and dental instruments	193
Forking spades	191
Forks. (According to material.)	
Formaldehyde	75
Formalin	74
Formodine	79
Formula, private	Sec. 6
Formulary, national, or pharmacopœia	Sec. 6
Fortoin	79
Fountain pens	292
Fowls (*see* Poultry)	173, 201
Frames for buildings of iron or steel	32
Frames, umbrella, whether mounted on tubes or sticks or not	295 (d)
Frames, plate	299
Frankfort drop black	59
Frauds or intended frauds in invoices to be reported by consuls, vice-consuls, commercial agents, collectors, and deputy collectors of customs, and commissioners of the United States to the insular collector of customs	Sec. 19
Free (subject to express conditions)	Sec. 10
Free (upon compliance with corresponding regulations)	Sec. 11
Free list (unconditional)	Sec. 9
"Freeze-em," a meat preservative	75
Freezers, ice cream	191
French chalk	8
Friction drum hoists	191
Frog, steel railway switch	31 (a)
Fruit:	
Artificial and parts of	289
Brandied or similarly preserved	235
Butter	234
Canned	233
Conserved or crystallized	235
Dried	232
Fresh	231
Jams	234
Jellies	234
Juice, unfermented	265
Other	266
Nonedible, dried (drugs)	55
Oil, artificial	75
Pickled	235
Preserved	233
Pulp	234
Sirups for beverages	266
Fuel, vegetable	165

	Par.
Furnaces:	
Clay	11 (b)
Grates for, of cast iron	26 (a)
Funeral wreaths of artificial flowers	289
Fuses:	
For fireworks	89 (b)
For miners	89 (a)
Furniture of:	
Bamboo, rattan, wicker, cane, rushes, grass, or analogous materials	167 (b)
Bent wood	160
Other. (According to material and elaboration.)	
Furniture springs of wrought iron	45
Furs and fur skins	174
Gabanum, varnish	60
Galange root	55
Gallic acid	69 (b)
Gallnuts	55
Galloons. (According to material)	Rule 7, Sec. 2
Galvanic batteries	190
Galvanized iron or steel for roofing	29 (b)
Galvanometers	190 (a)
Gambling outfits, prohibited	Sec. 3 (c)
Game	201
Games (toys), except those of gold, silver, etc	293
Gang plows	191
Garden seeds	224
Garnets in the rough or cut, unset	13
Garters, elastic. (According to material.)	
Gaskets, rubber	290 (a)
Gas motors	191
Gasoline	22
Engines	191
Motors	191
Gauge liter, for tariff purposes, defined	Class XIII, Group 6
Gauges, steam pressure	191
Gauze:	
Bandages	80
Copper or brass	47 (e)
Iron wire	34 (d)
Other. (According to material.)	
Geese	173, 201
Gelatin	88
Capsules, empty, for medicine	79
Other manufactures of	88
Geldings	168, 337, 339
Gelgaum walnut oil	81
General Rules	Sec. 2
Generators, electric	190 (a)
Genista:	
Manufactures of	167 (c)
Unmanufactured	167 (a)
Gentian root	55
Geodetical appliances and apparatus, not otherwise provided for	300
Geranium, essence, oil	85 (a)
German silver, usually copper alloy. (*See* Copper.)	
Germatol	79
Germea	218
Ghee	272
Gimlets	191
Gin	258
Sloe	260
Essence of, concentrated	85 (a)
Gins, cotton	191
Ginger:	
Ale	265
Brandy	259

	Par.
Ginger—Continued.	
Grass, oil of	85 (a)
Ground	252 (b)
Unground	252 (a)
Girths, saddle:	
Cotton	113
Linen, and other vegetable fibers	131
Ginseng root	56
Glass	Class 1
Articles—	
Not cut, enameled, engraved, gilt, or painted	16 (a), 20 (b), (e)
Painted, enameled, engraved, gilt, or cut	16 (b), 20 (c)
Beads—	
Curtains of	20 (e)
Imitating amber	278
Loose, or in strings	20 (e)
In necklaces or other ornaments	276
Bottles—	
Common hollow glassware	15 (a)
Cigarette holders imitating amber	278 (b)
Cutters	193
Dry plates, enameled photographic	299
Graduates, engraved	20 (e)
Goblets	16 (a), (b)
Hollow ware, ordinary	15 (a)
House decorations	20 (b), (c)
Imitations of precious stones	14
Incandescent electric lamps	190 (a)
Insulators	190 (a)
Lamp—	
Chimneys	17
Globes	16
Mirrors	19
Paper	147
Paving slabs, cones, or prisms	18 (a)
Photographic dry plates	299
Plate	18 (c)
Enameled or engraved	18 (d)
Powdered or crushed	20 (d)
Roofing slabs, cones, or prisms	18 (a)
Spectacles	20 (a)
Sheets for windows (common)	18 (b)
Siphons for aerated water	15 (b)
Slides for magic lanterns	183
Statuettes, flower stands, etc	20 (b), (c)
Stirring rods	20 (e)
Table service	16 (a), (b)
Test tubes	20 (e)
Tinned (mirrors)	19
Toilet articles, urns	20 (b), (c)
Watch crystals	184
Wash basins	16 (a), (b)
Glasses:	
For clocks	184
Looking	19
For spectacles	20 (a)
Reading	20 (e)
Glazed cardboard:	
In sheets	148, 149
Manufactures of	148, 149
Globe valves, not machinery. (According to material.)	
Gloves:	
Baseball and boxing	176 (b)
Cotton, knit	105 (c)
Kid skin	176 (a)
Leather, other	176 (b)

	Par.
Gloves—Continued.	
Linen, knit	125 (b)
Silk	146
Wool	141
Other. (According to material.)	
Glucose	239
Glues	88
Glycerine	82
For toilet purposes	85 (b)
Glycerophosphate, calcium, iron, or sodium	79
Goats, live	172
Goatskins:	
Curried	175 (b)
Shoes of	177 (b)
Goblets, glass	16 (a), (b)
Goggles	20 (a)
Gold:	
Articles other than jewelry or plate	23 (d)
Broken-up jewelry or table services, bars, sheets, pieces, dust, and scraps	315
Chloride or muriate of	76
Coins of national issues	318
Dust	315
Foil or leaf	23 (d)
Jewelry-plate and goldsmiths' wares:	
Not otherwise provided for	23 (a)
Set with precious stones or pearls	23 (b)
Set with doublets, imitation precious stones or pearls	23 (c)
Medals, badges, and cups as trophies or prizes	328
"Moss-fiber" (for dentists)	23 (d)
Ore	306
Pellets, for dentists' use	23 (d)
Plated:	
Articles other than jewelry	25 (b), (c)
Carriage and coffin fittings	25 (b)
Foil	25 (b)
Jewelry	25 (a)
Knives, forks, and spoons	25 (b)
Lamps	25 (b)
Picture frames	25 (b)
Saddlery hardware	25 (b)
In sheets	315
Solder, thread, and wire	23 (d)
Threads or spangles, contained in embroidery	Rule 9, Sec. 2
Watches	184
Unfinished parts for rings, earrings, and unfinished portions of jewelry	23 (d)
Golf balls	294
Golfsticks	294
Gombault metal. (*See* Copper.)	
Gomenol	79
Goods, American, free entry of	Sec. 12
Goose grease	82
Gossypii oil	82
Gouges	191
Graduates, engraved glass in	20 (e)
Grafters	191
Graham flour	216 (b)
Grain separators	191
Gramophones	183
Granite, common stone	2
Grape nuts	218
Graphite, and manufactures of	65
Graphophones, phonographs, records, and parts for	183
Gross weight defined	Rule 13 (d)

	Par.
Grass:	
Ginger, oil of	85 (a)
Shears	42 (a)
Seeds	224
Grates, for furnaces, cast iron	26 (a)
Grease:	
Axle	22
Goose	82
Graphite	65
Green soap, sapo viridis	84
Grindstones	3
Ground salt	72 (c)
Ground nut oil	81
Guajacol	79
Gualtheria oil	85 (a)
Guano	319
Guaracol	79
Guarana	55
Guayacum, extract of	79
Gulaman	88
Gum:	
Acacia, aloes, arabic, asafetida, benzoin, kino, sandarac, senegal, shellac, tragacanth, and other vegetable	54 (b)
Chewing	241
Colophony	54 (a)
Paper	148, 149
Gumabault metal. (*See* Copper.)	
Gumdrops	241
Gun:	
Cotton (pyroxylin, explosive)	89 (a)
Covers of leather	179
Powder. (*See* Sec. 6.)	
Explosive compounds, miners' fuses and caps	89 (a)
Other	89 (b)
Gunpowder	Sec. 3 (a), 89
Guns. (*See* Arms.)	
Gunny sacks	119
Gut, dried	180
Gutta-percha:	
Crude	290 (a)
Manufactures of	290
Gutters, iron	29 (b)
Gymnasium apparatus	294
Gypsum:	
Unwrought	6 (b)
Wrought	7
Hacksaws	191
Haddock:	
Canned	212 (a)
Dried, in bulk	213 (b)
Fresh	213 (a)
Pickled or smoked, in bulk	213 (b)
Haematites	58
Hair:	
Animal, not further advanced than washed	311
Other, and manufactures of	137
Braids	137
Brushes. (According to material.)	
Clippers	42 (b)
Dyes	85 (b)
For violin bows, prepared	182
Human, manufactured or not	138
Manufactures of	Class VII
Mattresses	137
Pins, of common metals	275
Other. (According to material.)	
Spun	167
Textiles	167

	Par.
Hair—Continued.	
Tonic, perfumed	85 (b)
Vegetable—	
Manufactured	167 (c)
Unmanufactured	167 (a)
Halter bits, saddlery hardware	40
Halters of leather	178 (b)
Hammers	191
Steam	191
Sledge	191
Hammocks:	
Of cotton	95
Of other vegetable fibers	118 (d)
Other. (According to material.)	
Hams:	
Canned or potted	206
Deviled	208
Smoked or cured, in bulk	204
Handkerchiefs. (According to material.)	
Making up defined, surtax for	Rule 11, Sec. 2
Handles:	
For tools and implements	191
For umbrellas. (According to material.)	
Hardware, saddlery, of wrought iron or steel	40
Hard rubber manufactured in articles	290 (c)
Harika wares	154
Harmoniums	182
Harness:	
Draft, and parts of	178 (a)
Dressing	65
Finishings (*see also* Saddlery hardware)	40
Makers' wares, other	178 (b)
Other, and parts of	178 (b)
Harpoons	191
Harrows	191
Harvesting machinery	191
Hat:	
Bands, of sheepskin, finished	179
Boxes, of whatever material	285
Hatchets	191
Hats, and crowns for:	
Of paper	293
Of straw, chip, palm, grass, rattan, etc	296
Of other materials	297
Hat strings, manufactured of silk	146
Hay (forage)	225
Hayforks	191
Hazel, essence	85 (a)
Hazeline	79
Headings, hoops, bungs, staves, and shooks (coopers' wares)	158
Headwear, not specially mentioned	298
Hectogram, abbreviation for	Sec. 4
Hectoliter, abbreviation for	Sec. 4
Hedeoma, oil	85 (a)
Hedoral, carbolic disinfectant	75
Hedge shears	42 (a)
Heelball, shoemakers'	83 (c)
Helenin	79
Hellebori, extract	79
Hemlock oil	85 (a)
Hemp:	
Carpeting	127
Cinches	131
Cords, cordage, and rope-makers' wares	118
Corset laces	130
Export duties on	352
Fishing nets	118 (a)
Galloons	129

	Par.
Hemp—Continued.	
Hackled	310
Hammocks	118 (d)
Jerseys, undershirts, drawers, stockings, and socks	125 (a)
Knitted goods, other	125 (b)
Machinery and apparatus for preparing	191
Manufactures of	Class VI
Plushes	124
Raw	310
Raw, for export	352
Ribbons	129
Rope	118
Rugs	127
Saddle girths	131
Shoe laces	130
Skin	167 (a)
Tape	129 (a)
Tapestry	128
Textiles	Class VI, Group 2
Thread	118
Trimmings	129
Tulles	126
Twines, rope yarn, and cord	118
Velvet, velveteens, and plushes	124
Yarn	117, 118
Herba centauri	55
Herbs which are drugs	55
Herbs, mixed or ground, for culinary purposes	252 (b)
Heroin, and salt thereof	76
Herring:	
Canned or potted	212 (a)
Fresh	213 (a)
In paste	212 (c)
Pickled, salted, or smoked, in bulk	213 (b)
Hexactinellida (sponge)	282
Hides, skins, and leathers	174, 175, 316
Hinges:	
Cast iron	26, 27
Wrought iron or steel	45
Copper or brass	48
Historical books, imported in good faith for use and by order of any society established solely for philosophical or educational or literary purposes	346
Hoes	191
Hogs, live	170
Hogsheads, tuns, pipes, casks, and similar receptacles	159 (a)
Wooden parts of	158
When reexported, when free	Sec. 23
Hoisting apparatus and machinery	191
Cranes, hand or power	191
Holders:	
Of imported merchandise	Rule 13, Sec. 2
Plate (photographic)	299
Holdings (packing), when free	351
Hollow ware:	
Ceramic	11
Crystal, or glass imitating crystal	16, 20
Enameled wrought iron	45
Glass, common	15
Other. (According to material.)	
Homatropin, sulphate	76
Hydrobron	76
Hones and whetstones, of all kinds	3
Honey	238
Hooks:	
Crochet, of common metals	275
Weeding	191
Steel, fish	42 (a)

	Par.
Hooks and eyes, of common metal	275
Hoop iron	29 (b)
Hoops:	
Of wood, for casks, etc	158
Of wrought iron or steel	29 (b)
Bungs, headings, shooks, and staves	158
Hops	317
Horn:	
Animal waste	181 (a)
Combs	278 (b)
Unwrought	278 (a)
Wrought	278 (b)
Horse brushes. (According to material.)	
Horse clippers	42 (b)
Horsehair, not further advanced than washed	311
Brushes	137
Strings, prepared for violin bows	182
Textiles, and other manufactures of	137
Horseradish:	
Dried	250 (a)
Oil of	85 (a)
Prepared for table use	250 (b), (c)
Horses	168, 331, 337, 345
Horseshoes, iron or steel	45
Hose, of whatever material	291
Carts	194, 198
Hosiery. (According to material.)	
Hot-air engines and motors	191
House decorations:	
Of bisque, porcelain, clay, stoneware, and faience	11 (f)
Of glass	20 (b), (c)
Other. (According to material.)	
Household furniture of immigrants	338
Huller, rice	191
Human hair, manufactured or not	138
Hunting knives	42 (b)
Hurbo, Indian spice	252 (b)
Hydraulic:	
Cranes and columns	191
Engines and motors	191
Hydrastine, and salt thereof	76
Hydrochinone or hydroquinone	75
Hydrochloric acid	68 (a)
Hydrogen dioxide, or peroxide	75
Hydrometers	300
Hydrous, wool fat	82
Hydroxide of potassium and of sodium	70
Hyloplate blackboards	148, 149
Hymnals and hymns	326
Hyoscine or hyoscyamine	76
Hypnone	79
Hypodermic syringes, surgical instruments	193
Hypophosphate of iron, lime, lime sirup, and potassium	79
Hyposulphate of lead	72 (c)
Ice	323
Ice-cream freezers	191
Ice-making machinery	191
Ichthyol	79
Illumination, mineral oils for	22
Imitations:	
Of butter	272
Of celluloid, amber, coral, bone, meerschaum, horn, mother-of-pearl, ivory, tortoise shell, jet, and whalebone	278
Of lard	205
Of patent-leather shoes	177 (b)
Of precious or semiprecious stones or pearls	14
Red lead, dry	59 (a)

	Par.
Immigrants, household furniture, etc., of, when free	338
Implements of wrought iron or steel	191, 193
Importations:	
Defined	Sec. 1
Prohibited	Sec. 3
Imported materials, drawback on	Sec. 22
Incandescent lamps, electric	190 (a)
Incense	85 (b)
Incubators. (According to material.)	
Indecent, obscene, or subversive of public order; books, printed or written matter, and objects, prohibited	Sec. 3 (b)
Indelible pencils	63
Indelible marking ink	62 (b)
Index cards	148, 149
Indian:	
Anise oil	85 (a)
Corn, oil of	81
Ghee	272
India-rubber combs	290 (c)
Indigo, natural or artificial	64 (c)
Induction batteries, medical	190 (b)
Inductors	190 (a)
Indurated pulp or fiber	154
Infants' foods	219
Ingots:	
Aluminum, nickel	306
Copper, alloys of	46
Copper, pure	306
Iron, cast or wrought	306
Lead, zinc, and other metals not specially mentioned, alloys of	52 (a)
Lead, zinc, and other metals not specifically mentioned, pure	306
Tin—	
Alloys of	51 (a)
Pure	306
Ink:	
Eradicator	75
Indelible, and other marking	62 (b)
Mimeograph	62 (b)
Pads	185
Printing and lithographing	62 (a)
Stands. (According to material.)	
Writing and drawing	62 (b)
Inorganic:	
Acids	68
Salts	72
Insalus water	265
Insect powder:	
Chemical	75
Vegetable (Dalmatian)	55
Insects, dried, for use in medicine	57
Insects, live	172
Insignia, corps devices. (According to material.)	
Instruments:	Class XII
Dental and surgical, of all kinds	193
Musical	182
Scientific, when free	338, 346
Other	193, 300
Insular products:	
Reimported	347
For export	Sec. 13
Insulated copper wire	47 (c)
Insulating materials, tapes, and compounds used exclusively for electrical purposes	190 (a)
Insulators, glass and porcelain	190 (a)
Integuments of animals	180

	Par.
Internal-revenue taxes to be levied on imported merchandise	Sec. 24
Intestines:	
Dried	180
In strings for musical instruments	182
Salted or in brine	203
Invoice, currency of	Sec. 16
Invoice forms, printed paper	149 (b)
Invoices:	
Consular	Sec. 18
Frauds or intended frauds in, to be reported by American consular and customs officers to the insular collector of customs	Sec. 19
Requirements for	Secs. 16, 17, 18
Iodide of:	
Ammonia, arsenic, iron, strontium, and zinc	79
Potassium	75
Iodine	67
Iodoform	79
Ipecacuanha root	55
Iris root	55
Iridin	75
Iron:	
Carbonate of	72 (c)
Lactated	79
Citrate of	73
Iron and ammonium	79
Cocodylate hypophosphite, hypo and glycerophosphate, iodide, lactate, phosphate, potassic tartrate, and other pharmaceutical salts of	79
Oxide of (colors)	58, 59 (d)
Perchloride, solid, or solution of	75
Pure metallic, so-called reduced iron	79
Sulphate of	72 (c)
Iron, cast (if malleable, *see* Wrought iron)	Class III, Group 3
Articles not coated or ornamented with another metal or porcelain, neither polished nor turned	26 (a), (b)
Articles of all kinds, either polished or turned, enameled, bronze gilt, tinned, or coated; or with ornaments, borders, or parts of other metals (gold or silver excepted), or combined with glass or ceramic ware	27
Bars and beams	26 (a)
Boxes, lubricating, for railway trucks and carriages	26 (b)
Chairs for railways	26 (b)
Columns	26 (a)
Cuttings and filings, fit only for resmelting	306
Grates for furnaces	26 (a)
Lamps of	27
Plates	26 (a)
Pipes	26 (a)
Fittings for	26 (b), 27
Pigs	306
Wastes and shavings, fit only for resmelting	306
Iron or steel, wrought	Class III, Group 3
Anchors	307
Anvils	36
Articles not specially mentioned	45
Axles—	
For railways and tramways	31 (a)
For vehicles	31 (b)
Bamboo steel in bars	28 (b)
Barbed wire (fencing)	34 (a)
Barrels for firearms	43
Bars of—	
Crucible steel	28 (c)
Wrought iron or steel	28 (b)
Beams, wrought iron or steel	28, 32

	Par.
Iron or steel, wrought—Continued.	
Bolts	37
Brads	41
Buckles	41
Buttons	280 (b)
Cables	34 (a)
Cast, in pieces in the rough	30
Chairs of, polished	45
Railway	28 (a)
Chains	35
Clasp nails	38
Cold rolled, corrugated, or galvanized sheets	29 (b)
Crochet hooks	275
Cranks	32, 33, 191
Cutlery	42
Dental instruments	193
Fencing (barbed wire)	34 (a)
Firearms and detached parts for	43
Fish plates	28 (a)
Fishhooks	42 (a)
Furniture springs	45
Gauze, wire	34 (d)
Hairpins	275
Hooks and eyes	275
Hoops	29 (b)
Hoop iron and fleges	29 (b)
Horseshoes	45
Ingots, or "tochos"	306
Instruments, surgical or dental	193
Lubricating boxes	31 (a)
Mooring buoys	45 (a)
Nails	38
Needles (except surgical)	275
Surgical	193
Netting	34 (b)
Nuts	37
Pens	275
Perforated sheets	29 (b)
Pieces, large, composed of bars, or bars and sheets fastened together or not (structural iron)	32
Pins, common and safety	275
Pipes	33
Fittings for	45
Pistols	43
Plates	29 (a)
Pocket cutlery	42 (b)
Polished sheets	29 (b)
Rails	28 (a)
Revolvers, and detached parts for	43
Razors	42 (b)
Rivets	37
Rods	28 (b), (c)
Saddler's hardware	40
Safes	45
Scissors	42 (a), (b)
Screws	39
Sheets, rolled	29 (a), (b)
Side arms (not fire), and parts for	42 (b)
Sleepers	28 (a)
Spirit levels	191
Springs—	
For railways and tramways	31 (a)
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Furniture	45
Structural steel, cut to measure	32
Surgeons' operating tables	45
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Tacks	39
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Watch chains, adornments	276
Wheels	31 (a), (b)
Wire—	
Galvanized or not	34
Gauze	34 (d)
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Isinglass, gulaman, gelatin, and manufactures thereof	88
Ivory:	
Black	59 (c), (d)
Combs	277 (b)
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Fans	274
Unwrought	277 (a)
Wrought	277 (b)
Jack screws, lifting jacks, hoisting apparatus	191
Jade	13
Jams, fruit	234
Japalac (varnish)	60
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Soy	253
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Jardinieres:	
Of ceramic wares	11 (f)
Other. (According to material.)	
Jasmine oil	85 (a)
Jasper	1
Jelly, fruit	234
Jerked beef	204
Jerseys. (According to material.)	
Jet:	
Compositions imitating	278
Unwrought	277 (a)
Wrought	277 (b)
Jewelry:	
Broken up, of gold, silver, and platinum	315
Gold platinum, or alloys thereof, not otherwise provided for	23 (a)
Set with pearls or precious stones	23 (b)
Set with doublets or imitation precious stones or pearls	23 (c)
Gold plated	25 (a)
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Not set with pearls or precious stones or imitation percious stones or imitation pearls	24 (a)
Set with pearls or precious stones	24 (b)
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	Par.
Jonquil oil	85 (a)
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Sticks	85 (b)
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Oil, essential	85 (a)
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Kananga face powder, and water	85 (b)
Kangaroo tendons:	
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Aseptic, for surgical use	80
Kangaroos	172
Kaolin	6 (b)
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Kid skin:	
Curried	175 (b), (c)
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Kieselguhr (earth)	6 (b)
Kilogram equals 2.2046 pounds avoirdupois	Sec. 7
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Kino gum	54 (b)
Kitchen:	
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Utensils of stoneware	11 (b), (c)
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Knife switches, electrical	190 (a)
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Corn and hemp	191
Hunting	42 (b)
Pocket	42 (b)
Pruning and budding	42 (a)
Sheath	42 (b)
Table—	
Wood or iron handles	42 (a)
Other handles, common	42 (b)
Of silver	24 (a), (d)
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Other cutlery	42 (b)
Kola:	
Astier	79
Extract	79
Nut	55
Komel	265
Kukui oil	81
Kukum (Indian vegetable product)	55
Kummel	260
Labels:	
Plain	148 (b)
Printed	149 (b)
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Lace paper	149 (b)
Laces. (According to material.)	
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Of calcium	79
Lactopeptin	79
Lactophenin	79
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Ladano, gum resin	54 (b)
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Curried	175 (b), (c)
Shoes	177 (b)
Lamp:	
Black	59 (c), (d)
Chimneys, glass	17
Globes, glass	16 (a), (b)
Wicks—	
Cotton	110
Vegetable pith (timsin)	167 (a)
Lamps:	
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	Par.
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Lavandula spica, oil of	85 (a)
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Traps, plain, for sanitary construction	52 (a)
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Other manufactures of	179
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Sage or thyme, ground, for culinary purposes	252 (b)
Leaves, artificial, and parts of	289
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	Par.
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Lichees:	
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Ligatures, catgut, silk, and the like, for surgical use, aseptic	80
Lighters, cigars, electric	190 (b)
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Lily:	
Flowers, dried (Chinese)	228
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Limburger cheese	270
Lime:	
Chloride of (calcium hypochlorite)	72 (b)
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Linen	Class VI
Cinches	131
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Liter, gauge and proof, for tariff purposes, defined	Class XIII, Group 6
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Lithium, carbonic	75
Lithographic:	
Inks	62 (a)
Presses	191
Stones	1
Lithographs	149
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Litmus, color	59 (c), (d)
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Logs, ships' (instruments)	300
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Lubricating:	
Boxes—	
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Ground	247 (b)
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Meters—	
Electrical, of all kinds	190 (a)
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Magnesium, metallic, in ribbons	52 (b)
Magnesium:	
Calcined oxide	75
Carbonate	72 (c)
Chloride	72 (c)
Citrate—	
Effervescent	79
Other	73
Glycerophosphate	79
Metallic, in powder or ribbons	52 (b)
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Mannit	79
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Manufactures of the Philippine Islands, reimported	347
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Maple sirup	238
Maps	153
Maraschino cherries	235
Maravilosa essence	79
Marble	1
Dust	1 (a)
In rough	1 (a)
Other articles of	1 (c)
Plates	1 (b)
Sculptures	1 (c)
Slabs	1 (b)
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	Par.
Marine engines	191
Marjoram oil	85 (a)
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Market value, defined	Rule 13 (a), Sec. 2
Marking ink	62 (b)
Marmalade	234
Masks for baseball or fencing, of whatever material	294
Masks, face	293
Massey oil	85 (a)
Mastic	54 (b)
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Matricaria chamomilla (German chamomile)	55
Mats. (According to material.)	
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Mattolein	75
Mattresses, for beds. (According to material.)	
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Medicated:	
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Soap	80
Medicines, adulterated or deleterious, prohibited	Sec. 3 (e)
Medicines, patent or proprietary	78
Other	79
Meerschaum:	
Unwrought	277 (a)
Wrought	277 (b)
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Mellisa oil	85 (a)
Mellots metal. (*See* Zinc.)	
Menthæ piperitæ oil	85 (a)
Menthæ viridis oil (oil of spearmint)	85 (a)
Menthol	79
Menthol cones	79
Merchandise, not otherwise provided for	303
Growth, product, or manufacture of the United States admitted free	Sec. 12
Mercerized cotton yarns	93
Mercury	49
Ammoniacal (white precipitate)	75
Bijodido (bi-iodide)	79
Chloride	72 (c)
Cyanide	72 (c)

	Par.
Mercury—Continued.	
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Oxide	75
Oxinate	75
Pills (blue mass)	79
Powdered mass	79
Merluza guisada, in cans	212 (c)
Metal:	
Bell, free	306
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Threads, in textiles	Rule 10
Or spangles, contained in embroidery	Rule 9, Sec. 2
Wastes, common, fit only for resmelting, free	306
Metallic threads, textiles of	Rule 10, Sec. 2
Metals, not otherwise provided for, and alloys thereof	52
Meter, equivalent in inches (39.37 inches)	Sec. 7
Meters:	
Electric, of all kinds	190 (a)
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Methyl:	
Acetate	75
Alcohol	257
Salicylas, oil	85 (a)
Methylal	79
Methylene blue	64 (c)
Methylene violet (medicinal), or pyoktanin	79
Metilal	75
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Metrical system	Sec. 7
Metronomes	182
Mexican lignaloes oil	85 (a)
Miaouli oil	85 (a)
Mica and manufactures thereof	5
Microscopes and slides for	300
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Migranin	79
Milks and creams:	
Compounded with other substances (except sugar)	268
Condensed, concentrated, or evaporated	267
Fresh	267
Malted	219
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Millboards of asbestos	4
Millefleurs, extract for making perfumes	85 (a)
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Flour	217 (b)
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Mills of all kinds	191
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Mimeograph ink	62 (b)
Mimeographs, parts and accessories	185
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Mineral oils:	
Crude	22
Refined, for illumination	22
For lubrication or solvents	22
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Mineral:	
Ores	306
Pitch	22
Tar	22
Waters	265
Wax, in candles	83 (b)
Wrought in other articles	83 (c)
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	Par.
Mineralogy specimens for public museums, schools, academies, and scientific corporations	341
Miners' fuses and caps	89 (a)
Mint:	
Ground	252 (b)
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Mirrors of all kinds	19
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Mixture of materials in articles not enumerated	Rule 12, Sec. 2
Models, small, for public museums, schools, academies, and scientific corporations, free	341
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Moldings of wood, gilt	162
Money:	
Joss, so called	149
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Mongolian pheasants	173, 201
Mongos (dried beans)	226
Monkeys	172
Moorings (buoys)	45
Morphine	77
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Mortisers	191
Mortising machinery	191
Moss:	
Artificial	289
Live, in natural state	305
Dried, in natural state	167 (a)
Used for drugs	55
Moss fiber gold, for dentistry	23 (d)
Moth balls	75
Mother-of-pearl:	
Buttons	280 (a)
Compositions imitating	278
Unwrought	277 (a)
Wrought	277 (b)
Motor cycles and detached parts for	196
Motors:	
Electric	190 (a)
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Muria puama:	
Extract	79
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Muriate of:	
Gold, silver, and platinum	76
Tin	72 (c)
Muriatic acid	68 (a)
Music:	
Boxes	182, 183
In raised print, used exclusively by the blind	326
Printed or lithographed sheet	149
Musical instruments	182, 183
Parts of, appurtenances and accessories for	182
Musk	85 (b)
Mustard:	
Dressing	253
Ground	250 (b)
In paste	250 (c)
Oil—	
Black	81
Volatile	85 (a)

	Par.
Mustard—Continued.	
Plaster	79
Seed	250 (a)
Mutton (*see* Meats, canned)	206
Myrbane oil	75
Myrciae oil	79
Myristicae oil, essential	85 (a)
Myrrh	55
Oil of	85 (a)
Myrtle oil	85 (a)
Nails:	
Of copper	48
Of iron	38
Of zinc	52 (b)
Naphtha	22
Naphthalin	75
Napbthaline balls	75
Naphthol	79
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Napkins. (According to material.)	
Making up, defined, surtax for	Rule 11, Sec. 2
Nasturtium oil	85 (a)
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Natrium. (*See* Sodium.)	
Neatsfoot oil	82
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Needles:	
Of bone	278 (b)
Of common metals	275
Of ivory	277 (b)
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Surgical	193
Neroli oil	85 (a)
Nets. (According to material.)	
Netted and knitted stuffs, admixtures of materials in	Rule 6, Sec. 2
Netting, iron wire	34 (b)
Net weight defined	Rule 13
Newspapers, when free	326
Old, imported for wrapping paper	149
Nickel:	
Ammonium sulphate	72 (c)
Carbonate of	72 (c)
Sulphate of	72 (c)
Nickel and alloys of:	
In bars, sheets, pipes, and wires	50 (a)
In lumps and ingots, alloys	50 (a)
Pure	306
In other articles	50 (b)
Nigrosine	64 (c)
Nippers (pliers)	191
Nipples, rubber	290 (b)
Nitrate of:	
Copper	72 (c)
Potassium	72 (a)
Silver	72 (c)
Silver in pencils for cauterizing	79
Sodium	72 (a)
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Nursing bottles, glass	15 (a), 20 (e)
Nutgalls	55
Nutmeg oil, essential	85 (a)

	Par.
Nutmegs:	
Ground	248 (c)
Husked	248 (b)
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Nuts, edible	236
Cocoanuts	53 (a)
Conserved or crystallized	236
For drugs	55
Of copper	48
Of iron	37
Products	236
Nux vomica	55
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Oakum	308
Oars of wood	160
Oatmeal, prepared for table use	218
Oats in:	
Grain	217 (a)
Meal or flour	217 (b)
Obscene, indecent, or subversive of public order, books, printed, or written matter, objects, prohibited	Sec. 3 (b)
Ochers, natural colors	58, 59
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Officers and employees of the United States and insular governments to be considered as "settlers"	338
Oils:	
Aleuritis tribola (Kekume oil, Gelgaum walnut, Kukui oil)	81
Allspice (Ol. pimentae)	85 (a)
Almond, expressed	81
Amber (Ol. Succine)	85 (a)
American wormseed (Ol. Chenepodii)	85 (a)
Animal	82
Anise (Ol. Anisi)	85 (a)
Apricots	85 (a)
Arachidis	81
Arachis (groundnut oil)	81
Asafetida	85 (a)
Asarum	85 (a)
Balm	85 (a)
Banana, artificial	85 (a), 260
Bay (Ol. Myrcias)	85 (a)
Betula (*see* Birch)	85 (a)
Ben	81
Bengoin	85 (a)
Bergamot (Ol. Bergamotte)	85 (a)
Birch	85 (a)
Bitter almond (Ol. Amygdale amarae)	85 (a)
Black mustard	81
Volatile	85 (a)
Black pepper	81
Volatile	85 (a)
Blesemi	81
Cade (Ol. Cadinum)	85 (a)
Cajuput (Ol. Cajuputi)	85 (a)
Calamus (sweet flag)	85 (a)
Camphor	85 (a)
Canada fleabane (Erigontis)	85 (a)
Caraway (Ol. Cari)	85 (a)
Carob	85 (a)
Casia (*see* Cinnamon)	85 (a)
Castor	81
Cedar Wood (yellow)	85 (a)
Celery	85 (a)
Ceylon cinnamon (Ol. Cinn. Zeylanci)	85 (a)
Chamomile (Ol. Anthemidis)	85 (a)
Chenopodium	85 (a)
Cinnamon (Ol. Cinnamomi)	85 (a)
Citronella	85 (a)

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Cocoanut	81
Cod liver	82
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Cognac	85 (a)
Copaiba (Ol. Copaibae)	85 (a)
Coriander (Ol. Coriandri)	85 (a)
Cotton seed (Gossypii seminis)	81
Croton (Ol. Tiglii)	81
Cubeb (Ol. Cubebae)	85 (a)
Cumin	85 (a)
Dill (Ol. Anethi)	85 (a)
Ergot	81
Erigeron (*see* Fleabane)	85 (a)
Essential	85 (a)
Eucalyptus (Ol. Eucalypti)	85 (a)
Euphorbia	85 (a)
Fennel (Ol. Foeniculi)	85 (a)
Flaxseed	81
Fleabane (Ol. Erigerontis)	85 (a)
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Gelgaum	81
Geranium	85 (a)
Gin	85 (a)
Ginger	85 (a)
Ginger grass	85 (a)
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Hazel	81
Hedeoma (Ol. Hedeomae)	85 (a)
Hemlock (spruce oil)	85 (a)
Horseradish	85 (a)
Illicum religiosum (Shikimi: same as Indian anise)	85 (a)
Indian corn	81
Jasmine	85 (a)
Jonquil	85 (a)
Juniper oil (Ol. Juniperi)	85 (a)
Juniper tar	79
Lard oil	82
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Lavender flower	85 (a)
Lemon (Ol. Lemonis)	85 (a)
Lemon grass (Ol. Andropogon citrati)	85 (a)
Linseed (Ol. Lini)	81
Lilac	85 (a)
Lilies	85 (a)
Lucca	81
Mace	85 (a)
Maccasar	85 (a)
Maize	81
Marjoram	85 (a)
Massey (*see* Cinnamon)	85 (a)
Matricaria Chamomilla	85 (a)
Melaleuca flaviflore (Miaouli)	85 (a)
Mellisa	85 (a)
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Myrcia (*see* Oil of bay)	85 (a)
Myrrh	85 (a)
Myrtle	85 (a)
Nasturtium	85 (a)
Neat's-foot	82
Neroli	85 (a)
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Orange	85 (a)
Orange berry	85 (a)
Orange flowers (Ol. Aurantii florum)	85 (a)
Orange leaf	85 (a)
Orange peel (Ol. Aurantii corticis)	85 (a)
Origanum (oil of thyme)	85 (a)
Orris root	85 (a)
Palm	81
Palma rosa	85 (a)
Partridge berry (*see* Wintergreen)	85 (a)
Patchouli	85 (a)
Peach kernels	85 (a)
Pennyroyal	85 (a)
Peppermint (Ol. Menthae piperitae)	85 (a)
Petit grain citronnier	85 (a)
Phosphorus (Ol. Phosphoratum)	79
Pimenta (*see* Allspice)	85 (a)
Pine (Ol. Pini)	85 (a)
Recini	81
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Rhodium	85 (a)
Rose (Ol. Rosae; attar of roses)	85 (a)
Rose geranium	85 (a)
Rosemary (Ol. Rosmarini)	85 (a)
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Sanitas	75
Santal, or sandalwood	85 (a)
Sassafras	85 (a)
Savine	85 (a)
Sesame	81
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Sperm	82
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Sweet hay	85 (a)
Tansy	85 (a)
Tar (Ol. Picis liquidae)	85 (a)
Tar, unrefined	22
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Teeloil (*see* Sesamum oil)	81
Terebinthinae	61
Theobroma	245 (b)
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Violet	85 (a)
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Volatile sinapis	85 (a)
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Pumice	6 (b)
Pumpkin fiber (loofah sponges)	282
Pumpkins. (*See* Vegetables.)	
Pumps	191
Intended for salvage of vessels, imported temporarily	343
Punk paper	148
Pure Food Law, articles violating the provisions of, prohibited	Sec. 3 (e)
Push buttons, electric	190 (a)
Putty	59 (b)
Putz pomade	75
Pyramidon	79
Pyridin	79
Quadrants	300
Quarterolas	159 (a)
Queensware (*see* Stoneware)	11
Quill toothpicks	278 (b)
Quina ferruginated	79
Quinidine sulphate	320
Quinine bark, sulphate and bisulphate of	320
Rabbits' feet, mounted in brushes	287
Rackets, tennis	294
Radiometers	300
Rahi (Indian spice)	252 (b)
Rails, wrought iron	28 (a)
Bent or bolted in crossings, etc	28 (a)
Railway:	
Axles, wrought iron or steel	31 (a)
Carriers, public or common	197
Other	197
Chairs, wrought iron or steel	28 (a)
Fish plates, wrought iron or steel	28 (a)
Frog switches	28 (a)
Locomotives	191
Lubricating boxes, cast iron	26 (b)
Wrought iron or steel	31 (a)
Rails, wrought iron or steel	28 (a)
Sleepers, wrought iron or steel	28 (a)
Springs	31 (a)
Switches	28 (a)
Tenders, for locomotives	191
Turntables	191
Wheels, wrought iron or steel—	
Weighing more than 100 kilos	31 (a)
Weighing 100 kilos or less	31 (b)
Raisins, dried:	
In bulk	232 (a)
In retail packages	232 (b)
Rakes	191

	Par.
Ramie	Class VI
Raw or hackled	310
Rope or cordage	118
Textiles	Class VI, Group 2
Thread, twine, cord, and yarn	117, 118
Rasps	191
Rat poison	75
Ratchet braces	191
Rates of duty:	
Establishment of	Sec. 8
Two or more applicable, how assessed	Rule 12, Sec. 2
Rattan	167
Rattles, baby (toys)	293
Rawhide, manufactures of	178 (b)
Razor:	
Hones	3
Strops of leather	179
Razors	42 (b)
Safety	42 (b)
Reading glasses	20 (e)
Reading-glass lenses	20 (e)
Reapers, agricultural machinery	191
Receptacles. (Rule 13.)	
Bottles, glass	15 (a)
Stone or earthenware	11 (b)
Barrels and casks	159
Flour sacks. (According to material.)	
Gunny sacks	119
Reexportation of	Sec. 23
Of imported merchandise	Rule 13, Sec. 2
Of whatever material, for personal effects	285
Suitable for use as containers of liquids	159 (a)
Other	159 (b)
Trunks, satchels, hand bags, valises, traveling boxes, and similar receptacles in use as containers of personal effects of travelers	336, 337, 338
The same, as merchandise	285
Recini oil (castor)	81
Record paper	148, 149
Records, for phonographs	183
Red cedar, oil of	85 (a)
Red lead:	
Dry	59 (a)
In liquid or paste	59 (b)
Red sandalwood, for dyeing	64 (a)
Reeds:	
In natural state	167 (a)
Walking sticks, cut in straight lengths for	167 (a)
Manufactured into articles	167 (c)
Reexportation of receptacles and containers	Sec. 23
Refrigerating machinery	191
Registers and detached parts for:	
Cash	186
Fare	185
Regulating sockets, electrical	190
Regulus, copper	306
Reimportation of domestic products	347
Of foreign articles dutiable	Sec. 8
Renaline	79
Repairs:	
Articles imported for, when free	350
Cost of, on articles of easy identification	304
To Philippine vessels made abroad	200
To Philippine vessels, made abroad, when free	348
Repeal of acts, orders, and regulations inconsistent with this act	Sec. 27

	Par.
Reptiles, dried, for medicine	57
Live	172
Residents of the Philippine Islands:	
Dying abroad, personal effects of, when free	340
Returning from abroad, personal effects of, when free	344
Resin (colophony)	54 (a)
Resins	54
Resonators, electrical	190
Resorcin	79
Retail packages, defined	Rule 13 (c), Sec. 2
Reviews, published	326
Revolvers and parts for	43
Rheostats	190 (a)
Rhodium oil	85 (a)
Rhubarb root	55
Ribbons:	
Admixture of materials in	Rule 7, Sec. 2
Of cotton	111
For cinches or saddle girths	114
Of linen, hemp, flax	129
For cinches or saddle girths	132
Of mixed materials	Rule 7
Of silk	146
For typewriters	185
Of wool	141
Rice:	
Hullers	191
Imported from the United States not entitled to free entry	Sec. 12
Flour	215 (c)
Husked	215 (b)
Unhusked	215 (a)
Machinery for preparing	191
Papers for cigarettes	150
Powder for toilet use	85 (b)
Threshers	191
Ridgings, iron	29 (b)
Riding boots	177
Rifles and parts for	43
Rings, button	275
Rivets:	
Copper	48
Iron and steel	37
Road-making machinery	191
Rochelle salts	75
Rock crushers	191
Rock sugar	237 (b)
Rodinal	75
Roe, fish, canned	212 (c)
In bulk	213 (b)
Roller composition (composed of glue and gelatine, for printing press)	88
Roneos, parts of and accessories for	185
Roofing:	
Felt, tarred or covered with pitch, for	283
Glass slabs, cones and prisms, for	18 (a)
Paints, bituminous	59 (b)
Paper, tarred or covered with pitch, for	147
Rubberoid and similar materials, for	283
Root beer	265
Extract for making	255
Root of:	
Angelica, alcanna, galangae, gentian, ipecacunha, iris, licorice, rhubarb, squilla, etc	55
Ginseng	56
Roots for dyeing or tanning	64 (a)
Rope:	
Cotton	94
Flax, hemp, jute, and other vegetable fibers	118

	Par.
Ropemakers' wares or vegetable fibers other than cotton	118
Rose flowers, dried	55
Rose geranium oil	85 (a)
Rosmarina oil	85 (a)
Rosemary:	
Leaves	55
Oil	85 (a)
Rose oil	85 (a)
Rosettes, electrical	190
Rotary pumps	191
Rotten stone	6 (b)
Rouge, toilet preparation	85 (b)
Jewelers'	75
Roulette wheels (prohibited)	Sec. 3 (c)
Rubber:	
Balls, for children (toys)	293
Bands	290 (b)
Belting for machinery	192
Boots and shoes	177 (b)
Buttons	280 (c)
Combs	290 (c)
Gaskets	290 (a)
Hose	291
Hard rubber articles	290 (c)
Matting, corrugated	290 (b)
Packing for machinery	290 (a)
Raw or in lumps	290 (a)
Sponges	290 (b)
Tires for—	
Automobiles	195 (c)
Bicycles	196
Other vehicles	290 (b)
Toys	293
Washers	290 (a)
Other manufactures of	290 (b), (c)
"Rubberoid," and similar materials for roofing and structural purposes	283
Rubian	64
Rue oil	85 (a)
Rugs. (According to material.)	
Rules, general	Sec. 2
Rum	258
Rum and quinine hair tonic	85 (b)
Rushes:	
Manufactured	167 (c)
Unmanufactured	167 (a)
Russet shoe polish	65
Russian caviare	212 (c)
Rye:	
In flour	216 (b)
In grain	216 (a)
Whisky	258
Saccharine	240
Saccharum lactis	79
Sachet powder	85 (b)
Sacks:	
Common (except gunny sacks), making up, surtax for	Rule 11, Sec. 2
Containers of imported merchandise	351
Gunny	119
Other. (According to material.)	
Saddle:	
Blankets of wool	141
Girths—	
Of cotton	113
Of linen, hemp, and other vegetable fibers	131
Of wool	141

	Par.
Saddlery	178 (b)
Hardware (wrought iron or steel)	25 (b), 40
Saddlers' knives	42 (a)
Saddles	178 (b)
Safes:	
Of cast iron	27
Of wrought iron or steel	45
Of wood	160, 161, 162
Safety:	
Pins—	
Of common metals	275
Other. (According to material.)	
Razors	42 (b)
Saffron	251
Sage:	
Ground	252 (b)
Leaves	55
Sago	222
Sake, Japanese wine	260, 262, 263
Salacetol	79
Salad oil	81
Salamander (asbestos)	4
Saleratus	75
Salicin	79
Salicylate:	
Of cerium	79
Of bismuth	79
Of soda, sirup of	79
Saline effervescent	79
Sallis water, hair dye	85 (b)
Salmometers	300
Salmon:	
Fresh	213 (a)
Salted, smoked or pickled, in bulk	213 (b)
Canned or potted	212 (a)
Salofeno	79
Salol	79
Salophen	79
Sal soda	72 (c)
Salt:	
Carlsbad	79
Common, ground, "sodium chloride"	72 (c)
Fruit	79
Sorrel	73
Used for packing hams	72 (c)
Water soap	84
Wiesbaden	79
Saltpeter	72 (c)
Salts:	
Of alkaloids, except opium	76
Of opium, alkaloids	77
Of cinchona	320
Inorganic	72
Alum	72 (c)
Bicarbonate of sodium	72 (c)
Borax	72 (c)
Carbonate of ammonium and magnesium	72 (c)
Chloride of ammonium	72 (c)
Calcium carbide	72 (c)
Calcium hypochlorite	72 (b)
Chlorate of potassium	72 (c)
Chlorate of sodium	72 (c)
Chloride of lime	72 (b)
Chloride of potassium	72 (a)
Chloride of sodium	72 (c)
Epsom salt (sulphate of magnesium)	72 (c)
Hyposulphite of sodium	72 (c)

	Par.
Salts—Continued.	
Inorganic—Continued.	
Nitrate of copper	72 (c)
Nitrate of potassium	72 (a)
Nitrate of sodium	72 (a)
Other, not specially provided for	72 (c)
Oxide of copper	75
Phosphates of lime	72 (a)
Sal soda	72 (c)
Sulphate of ammonium	72 (a)
Sulphate of copper	72 (c)
Sulphate of potassium	72 (a)
Sulphate of iron	72 (c)
Sulphate of magnesium	72 (c)
Sulphate of sodium	72 (c)
Organic—	
Acetates	73
Citrates	73
Oxalates	73
Tartrates	73
Rochelle	75
Smelling (perfumed)	85 (b)
Salvage of vessels, pumps for	343
From vessels built in foreign countries	Rule 12, Sec. 2
Salve	79
Samples:	
Commercial, in bond, free	333
Of no appreciable value	313
Usual commercial	333
Sand	6 (b)
Paper	147
Sandalwood oil	85 (a)
Sandals	177
Sandalwood	55, 157
Chips	55
Oil	85 (a)
In capsules, for medicinal use	79
Sandarac, gum	54 (b)
Sanitary construction articles:	
Rates of duty on	Sec. 8
Of plain lead for	52 (a)
Sanitas oil, disinfectant	75
Sanmetto	79
Santal:	
Oil of	85 (a)
In capsules, for medicinal use	79
Wood, red, for dyeing	64 (a)
Sapolio	84
Sapo viridis	84
Sarongs, making up defined, surtax for	Rule 11, Sec. 2
Sarsaparilla:	
Beverage	265
Drug	79
Root	55
Sassafras	55
Oil of	85 (a)
Sardines	212 (a), (c)
Satsuma ware	11 (f)
Buttons of	280 (b)
Sauces, for table use	253
Sauerkraut:	
In retail packages	229 (b)
In bulk	229 (a)
Saucers. (According to material.)	
Sausage casings	203
Sausages	204, 20[illegible]
Sawdust (common)	15[illegible]

	Par.
Sawmill machinery and detached parts for	191
Saws	191
Scales:	
Copper (laminæ)	306
For weighing, and detached parts for	189
Schists	Class II, Group 2
Crude oils derived from	22
Refined illuminating oils derived from	22
Refined oils, other, derived from	22
School:	
Books (text)	326
Slates	2 (c)
Scientific:	
Books, apparatus, utensils, and instruments specially imported in good faith, for use and by the order of any society established solely for scientific purposes	346
Apparatus and appliances not otherwise provided for	300
Scissors:	
Plain, glazed, or japanned	42 (a)
Pocket	42 (b)
Surgical	193
Other	42 (b)
Scopolamine	76
Scoriæ, resulting from smelting of ores	306
Scouring compositions	84
Scraps:	
Brass, copper, iron, lead, tin, and zinc	306
Gold, silver, and platinum	315
Of other metals	306
Screens. (According to material.)	
Screw-drivers	191
Screws:	
Bench	191
Copper and brass	48
Hand	191
Jack, hoisting apparatus	191
Wrought iron or steel	39
Sculptures, when free	334, 335, 341
Of marble, jasper, onyx, etc	1 (c)
Of artificial or common stone	2 (c)
Of clay, faience, porcelain	11 (f)
Of gypsum	7
Scythes	191
Sea blubber, salted	213 (b)
Seaweed, dried, edible	273
Crude	273 (a)
Advanced in condition	273 (b)
Sealing wax	75
Seal presses of cast iron	27
Sedlitz:	
Granules and powders	79
Mixture	79
Seed pearls	13
Seeds:	
Anise	55
Aromatic and also of morbid growth	55
Artificial	289
Canary	224
Celery	252
Coriander and caraway	55
Cotton	53 (a)
Ground, for culinary purposes (spices)	252 (b)
Flaxseed	53 (a)
Flower	224
Garden and grass	224
Linseed	53 (a)
Medicinal	55

	Par.
Seeds—Continued.	
Mustard	250 (a)
Not otherwise provided for	224
Oleaginous	53 (a)
Paeonia	55
Sesame	53 (a)
Strophantus	55
Seines. (*See* Nets.)	
Semi-precious stones	13
Senar blacking	65
Senegal gum	54 (b)
Senna leaves	55
Sensen:	
Breath perfumery	85 (b)
Chewing gum	241
Sensitized paper	149
Separators, grain	191
Serpentine paper and confetti	148 (b)
Serums and vaccines	322
Sesame seed	53 (a)
Oil of	81
Sets, croquet	294
Settlers, personal and household effects of, when free	338
Sevres wares, not otherwise provided for	11 (f)
Sewing:	
Machine needles	275
Machines and detached parts (except needles)	187
Needles	275
Thread—	
Cotton	93
Hemp, jute, and other vegetable fibers	118
Silk	144
Sextants	300
Shafts, wooden, for vehicles	199
Sharks' fins	212 (c)
Shaving soap	84
Shavings of iron and common metals	306
Shawl straps of whatever material	285
Shawls. (According to material.)	
Shawls (mantones and panolones), making-up defined, surtax for.	Rule 11, Sec. 2
Shears:	
Garden, grass, hedge, and pruning	42 (a)
Plain, glazed, or japanned	42 (a)
Sheep	42 (a)
Other	42 (b), 191
Sheath knives	42 (b)
Sheep	174
Shears	42 (a)
Skins—	
(Basils) curried	175 (a)
Known to the trade as chamois skin	175 (c)
Skin shoes	177 (a)
Shell, tortoise, and mother-of-pearl:	
Unwrought	277 (a)
Wrought	277 (b)
Other	281 (a), (b)
Shellac	54 (b)
Shellfish:	
Canned or potted	212 (b)
Fresh oysters, in cans	214
Other	214
Shells:	
Crude, polished or not	281 (a)
Further advanced in condition	281 (b)
Shikimi oil	85 (a)
Shingles, laths, and fencing, common wood	155 (b)
Ship augers	191

	Par.
Shipping tags	148, 149
Ships' logs (instruments)	300
Shirts. (According to material.)	
Shoe:	
Dressing	65
Eyelets of brass for	48
Findings	175
Laces. (According to material.)	
Polish	65
Shoemakers':	
Heelball	83 (c)
Knives	42 (a)
Shoes:	
Blanco for	65
Eyelets, or eyelet rings for, of brass	48
Of calfskin	177 (b)
Of canvas	177 (a)
Of cowhide	177 (a)
Of goatskin, and lambskin	177 (b)
Of kidskin	177 (b)
Of patent leather or imitation patent leather	177 (b)
Of rubber	177 (b)
Of sheepskin	177 (a)
Of varnished canvas, imitating patent leather	177 (b)
Other, not otherwise provided for	177 (b)
Polish or dressings for	65
Riding boots	177
Silk	177 (c)
Whiting for (blanco)	65
Wooden	177 (b)
Shooks, staves, headings, hoops, and bungs, wood	158
Shoots, plants, trees, and moss, live	305
Shot and bullets of lead	52 (b)
Shotguns and parts for	43
Cartridges for	89 (b)
Shovels	191
Wooden handles for	191
Show cases. (According to material.)	
Shredded:	
Cocoanut	236
Wheat	218
Side arms:	
(Not fire) and detached parts for	42 (b)
Pistols and revolvers, and detached parts for	43
Sienna, earth:	
Dry	58
In liquid or paste	59 (d)
Sieves. (According to material.)	
Signals, explosive	89 (a)
Signs:	
Advertising, when free	325
Other. (According to material.)	
Sight-testing, appliances for	300
Silk:	
Cocoons and eggs of silkworm	330
Floss	144
Knitted	146
Ligatures for surgical use	80
Oiled (in the piece)	145
Spun, not twisted	143
Strings for musical instruments	182
Textiles (in the piece)	145
Trimmings and lace	146
Thread, twisted	144
Waste	142
Worm eggs	330
Yarns	144

	Par.
Silver:	
Baby rattles	24 (d)
Chloride of	76
Coins of national issues	318
Combs	24 (a), (d)
Cups, as prizes or trophies	328
Foil and pellets for dentists	24 (d)
German (usually copper alloy). (*See* Copper.)	
Hair brushes	24 (d)
Ingots, broken-up jewelry or table service, bars, pieces, dust, and scraps	315
Inkstands	24 (d)
Jewelry, plate and toilet articles, not otherwise provided for	24 (a)
Set with pearls or precious stones	24 (b)
Set with imitation pearls or precious stones	24 (c)
Leaf	24 (d)
Letter cases	24 (d)
Medals	24, 328
Mirrors	19
Nitrate, crystals	75
For cauterizing	79
Ore	306
Pellets and foil, for dentists	24 (d)
Plate	24 (a)
Plated—	
Jewelry	25 (a)
Lamps; picture frames; knives, forks, and spoons; carriage and coffin fittings; saddlery hardware	25 (b)
Other wares	25 (c)
Strings for musical instruments	182
Solder	24 (d)
Thread	24 (d)
Wire	24 (d)
Other articles	24 (d)
Sinapis oil, volatile	85 (a)
Singing birds	172
Siphons, ordinary glass, for aerated waters	15 (b)
Sirup:	
Flavoring	255
Maple	238
Medicinal	79
Of fruits	255
Sugar	238
Skiffs	200
Skins, hides, and leathers:	
Bronzed or gilt	175 (c)
Chamois leather, parchment, and vellum	175 (c)
Curried	175
Sheepskins (basils)	175 (a)
Calf, goat, kid, or lamb	175 (b)
Cow	175 (a)
Enameled, gilt, bronzed, bleached, figured, engraved or embossed (fur skins)	175 (c)
Green, raw or dry	316
Pelts (fur skins)	174
Tanned, with the hair on	174
Tanned, without the hair	175
Slate:	
Pencils	2 (c)
In slabs, plates, or steps	2 (b)
Wrought into other articles	2 (c)
Unwrought	2 (a)
Slates, school	2 (c)
Sledge hammers	191
Sleepers or ties:	
Of cast iron	26 (a)

	Par.
Sleepers or ties—Continued.	
Of ordinary wood	155 (a)
Of wrought iron or steel	28 (a)
Slides, glass, for magic lanterns	183
Slippers:	
Of silk	177 (c)
Other	177 (a), (b)
Sloe gin	260
Slot machines:	
Automatic, for weighing and other purposes not prohibited, and detached parts for	183, 188
Gambling, prohibited	Sec. 3
Small arms (fire), and detached parts for	43
Smoked:	
Fish	213 (b)
Meats	204
Smoothing irons of cast iron	27
Electric	190 (b)
Snap switches, electric	190 (a)
Snatch blocks, steel, plain	45
Snuff (tobacco)	301 (d)
Medicinal	79
Soap	84
Bark	55
For dyeing (Maypole)	64 (c)
Powders	84
Salt water	84
Shaving	84
Soft	84
Tooth	85 (b)
Viridis	84
Sockets, electrical	190
Socks. (According to material.)	
Soda:	
Ash	70
Biscuit	220
Cooking	72 (c)
Sal soda	72 (c)
Sirup salicylate	79
Washing	72 (c)
Sodium:	
Acetate	73
Arseniate	79
Bicarbonate	72 (c)
Bisulphite	72 (c)
Bromide	75
Carbonate (sal soda)	72 (c)
Chlorate	72 (c)
Chloride (common salt)	72 (c)
Citrate	73
Glycerophosphate of	79
Hyposulphite	72 (c)
Nitrate	72 (a)
Oxide and hydroxides	70
Peroxide	75
Persulphate	72 (c)
Phosphate	72 (c)
Salicylate	79
Sulphate	72 (c)
Sulphite	72 (c)
Soft soap	84
Solanine	76
Solder:	
Gold, for dentists' use	23 (d)
Lead, in bars, etc	52 (a)
Silver	24 (d)
Tin, in bars	51 (a)
Zinc, etc., in bars	52 (a)

	Par.
Solvent oils	22
Somatose	79
Soot	59
Sorrel salt (potassium oxalate)	73
Sounds, fish	180
Soup:	
Canned	209
Condensed or concentrated, preparations of	210
Pastes for	222
Soy	253
Spades	191
Wooden handles for	191
Sparkling wine	261
Sparteine	76
Spearmint oil	85 (a)
Specimens of mineralogy, botany, zoology, and ethnology, and small models for public museums, public schools, academies, and scientific and artistic societies	341
Spectacles of all kinds and glasses for the same	20 (a)
Speculums, surgical	300
Spelter (solder), (copper brazing compound)	48 (a)
Sperm oil	82
Spermaceti	82
Spices:	
Allspice and mace—	
Ground	247 (b)
Unground	247 (a)
Cinnamon and cloves—	
Ground	247 (b)
Unground	247 (a)
Indian Jiri, Hurbo, and Rahi	252
Nutmegs—	
Husked	248 (b)
Unhusked	248 (a)
Ground	248 (c)
Not otherwise provided for—	
Ground	252 (b)
Unground	252 (a)
Saffron	251
Spigle Yohimbina	76
Spigots, copper	48
Spike oil	85 (a)
Spirit levels	191
Spirits:	
Compound	260
Of turpentine	61
Splice bars, steel, fish plate	31 (a)
Sponges	282
Rubber	290 (b)
Hexactinellida	282
Loofahs (pumpkin or vegetable fiber)	282
Spools. (According to material.)	
Spoons. (According to material.)	
Springs:	
For carriages and wagons, of wrought iron or steel	31 (b)
For furniture, of wrought iron or steel	45
For railways or tramways, of wrought iron or steel	31 (a)
Spruce oil	85 (a)
Spun silk	143
Spuriously stamped or marked articles of gold or silver, or their alloys, prohibited	Sec. 3 (d)
Spurs:	
Of copper	48
Of wrought iron or steel	40
Others. (According to material.)	
Squares:	
Carpenters'	191
Of clay	9

	Par.
Spuilla root	55
Stallions	168, 331, 338, 339, 345
Stamp:	
Mills	191
Pads	185
Stamped falsely, articles of gold or silver, prohibited	Sec. 3 (d)
Stamps, postage or revenue, canceled or not, of national issues	327
Stands:	
For clocks	184
Ink. (According to material.)	
Flower, of ceramic materials	11 (f)
Others. (According to material.)	
Staples:	
For fastening paper. (According to material.)	
Star aniseed oil	85 (a)
Starch:	
Corn, for table use	218
For industrial purposes	87
Stationary engines	191
Statuettes:	
Of bisque, clay, faience, porcelain, stoneware, etc	11 (f)
Of crystal and glass imitating crystal	20 (b), (c)
Of gypsum	7
Other. (According to material.)	
Staves, headings, hoops, bungs, and shooks	158
Stearic acid	69 (b)
Stearin:	
In candles	83 (b)
Unwrought	83 (a)
Wrought in other articles	83 (c)
Steel and wrought iron:	
Bolts	37
Butchers' tools	191
Buttons	280 (b)
Crucible, in bars, beams, and rods	28 (c)
Cutlery	42
Frogs, railway switch	28 (a)
Ingots	306
Mooring buoys	45
Nuts	37
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	Par.
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Of glass	20 (b), (c)
Of marble, onyx, jasper, alabaster, and similar fine stones	1 (c)
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Vanilla:	
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Oils—	
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Volatile or essential	85 (a)
Pitch	54 (a)
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Products—	
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Machinery for the preparation of	191
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Linen and other vegetable fibers	124
Silk	145
Wool	140
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Liquid or paste	59 (d)
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	Par.
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Wrought iron or steel	37
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Washing machines	191
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Waste:	
Copper, iron, steel, and other common metals	306
Cotton	91
Of other vegetable fibers	302
Silk	142
Wool	135 (a)

	Par.
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	Par.
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Whiting for shoes (blanco)	65
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Manufactures of	47 (f)
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Tin and alloys thereof	51 (a)
Wrought iron or steel—	
Barbed	34 (a)
Cables and ropes	34 (a)
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	Par.
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For dyeing	64 (a)
Fillers	60
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Caps of	298
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Combed	135 (a)
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Knitted goods—	
Drawers, undershirts, jerseys, stockings, and socks	139 (b)
In the piece	139 (a)
In other articles	139 (c)
Manufactures of, other	141, Class VII
Raw	311
Saddle blankets	141
Textiles in the piece	140
Made up	141
Unwashed, or not further advanced than washed	311
Waste	135 (a)
Yarns	136
Other manufactures of	141
Worcestshire sauce	253
Works:	
For watches and clocks, and parts of	184
Of fine art	324, 335, 341
Wormwood oil	85 (a)
Worms, silk	172
Eggs and cocoons of	330
Wrapping, straw and manila paper	148, 149
Wrapping twine:	
Of cotton	94
Of other vegetable fibers	118
Wreaths of artificial flowers	289
Wrenches	191
Writing:	
Inks	62 (b)
Machines and parts for	185
Paper	148, 149

	Par.
Wrought iron or steel. (*See* Iron.)	
Xeroform	79
Yards, weighing	189
Yarmouth bloaters	212 (a)
Yarns:	
Of cotton	92, 93
Of other vegetable fibers	117, 118
Of silk	143, 144
Of wool	136
Yeast	75
Yellow ocher	58
Yohimbina	76
Zimine	79
Zinc, and alloys thereof:	
Articles which are bronze gilt or nickeled	52 (c)
Bars, bar solder, pipes, sheets, traps, and type	52 (a)
Ingots or lumps, pure	306
Alloys	52 (a)
In plain articles	52 (b)
Wire	52 (a)
Zinc:	
Carbonate	72 (c)
Chloride	72 (c)
Iodide	79
Oxide	59 (c), (d)
Phosphate	79
Sulphate	72 (c)
Valerianate	79
Zincs for batteries, dry or wet	190 (a)
Zoology specimens for public museums, schools, academies, and scientific corporations	341

APPENDIX.

EXTRACT FROM THE UNITED STATES TARIFF LAW OF 1909 CONCERNING TARIFF RELATIONS WITH THE PHILIPPINE ISLANDS.

SEC. 5. That there shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Islands the rates of duty which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided*, That, except as otherwise hereinafter provided, all articles, the growth or product of or manufactured in the Philippine Islands from materials the growth or product of the Philippine Islands or of the United States, or of both, or which do not contain foreign materials to the value of more than twenty per centum of their total value, upon which no drawback of customs duties had been allowed therein, coming into the United States from the Philippine Islands shall hereafter be admitted free of duty, except rice, and except, in any fiscal year, sugar in excess of three hundred thousand gross tons, wrapper tobacco and filler tobacco when mixed or packed with more than fifteen per centum of wrapper tobacco in excess of three hundred thousand pounds, filler tobacco in excess of one million pounds, and cigars in excess of one hundred and fifty million cigars, which quantities shall be ascertained by the Secretary of the Treasury under such rules and regulations as he shall prescribe: *And provided further*, That sugar, refined or unrefined, and tobacco, manufactured or unmanufactured, imported into the Philippine Islands from foreign countries, shall be dutiable at rates of import duty therein not less than the rates of import duty imposed upon sugar and tobacco in like forms when imported into the United States: *And provided further*, That, under rules and regulations to be prescribed by the Secretary of the Treasury, preference in the right of free entry of sugar to be imported into the United States from the Philippine Islands, as provided herein, shall be given, first, to the producers of less than five hundred gross tons in any fiscal year, then to producers of the lowest output in excess of five hundred gross tons in any fiscal year: *Provided, however*, That in consideration of the exemptions aforesaid, all articles, the growth, product, or manufacture of the United States, upon which no drawback of customs duties has been allowed therein, shall be admitted to the Philippine Islands from the United States free of duty: *And provided further*, That the free admission, herein provided, of such articles, the growth, product, or manufacture of the United States, into the Philippine Islands, or of the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands into the United States, shall be conditioned upon the direct shipment thereof from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipments in bond through foreign territory contiguous to the United States: *Provided, however*, That if such articles become unpacked while en route by accident, wreck, or other casualty, or so

damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident or necessity and that the merchandise involved is the identical merchandise originally shipped from the United States or the Philippine Islands, as the case may be, and that its condition has not been changed except for such damage as may have been sustained: *And provided further*, That all articles, the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands, admitted into the ports of the United States free of duty under the provisions of this section and shipped as hereinbefore provided from said islands to the United States for use and consumption therein, shall be hereafter exempt from the payment of any export duties imposed in the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid, in the United States, upon articles, goods, wares, or merchandise coming into the United States from the Philippine Islands, a tax equal to the internal-revenue tax imposed in the United States upon the like articles, goods, wares, or merchandise of domestic manufacture; such tax to be paid by internal-revenue stamp or stamps, to be provided by the Commissioner of Internal Revenue, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary of the Treasury, shall prescribe; and such articles, goods, wares, or merchandise, shipped from said islands to the United States, shall be exempt from the payment of any tax imposed by the internal-revenue laws of the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands from the United States, a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like articles, goods, wares, or merchandise of Philippine Islands manufacture; such tax to be paid by internal-revenue stamps or otherwise, as provided by the laws in the Philippine Islands, and such articles, goods, wares, or merchandise going into the Philippine Islands from the United States shall be exempt from the payment of any tax imposed by the internal-revenue laws of the United States: *And provided further*, That, in addition to the customs taxes imposed in the Philippine Islands, there shall be levied, collected and paid therein upon articles, goods, wares, or merchandise, imported into the Philippine Islands from countries other than the United States, the internal-revenue tax imposed by the Philippine government on like articles manufactured and consumed in the Philippine Islands or shipped thereto, for consumption therein, from the United States: *And provided further*, That from and after the passage of this Act all internal revenues collected in or for account of the Philippine Islands shall accrue intact to the general government thereof and be paid into the Insular treasury, and shall only be allotted and paid out therefrom in accordance with future acts of the Philippine legislature, subject, however, to section seven of the Act of Congress approved July first, nineteen hundred and two, entitled "An Act temporarily to provide for the administration of the affairs of civil government in the Philippine Islands, and for other purposes:" *And provided further*, That, until action by the Philippine legislature, approved by Congress, internal revenues paid into the Insular treasury, as hereinbefore provided, shall be allotted and paid out by the Philippine Commission.

Approved August 5, 1909, 5.05 p. m.

Extension of pounds sterling into dollars and cents at the custom-house standard of $4.8665 to the pound sterling.

Amount.	Dollars and decimals thereof.	Amount.	Dollars and decimals thereof.	Amount.	Dollars and decimals thereof.	Amount.	Dollars and decimals thereof.
d. qrs.		*s. d.*		*s. d.*		*s. d.*	
½	0.0025	11	0.22	7	1.70	13 6	3.285
1	.005	1	.24	7 6	1.825	14	3.41
2	.01	1 6	.365	8	1.95	14 6	3.53
3	.015	2	.49	8 6	2.07	15	3.65
1	.02	2 6	.61	9	2.19	15 6	3.77
2	.04	3	.73	9 6	2.31	16	3.89
3	.06	3 6	.35	10	2.43	16 6	4.015
4	.08	4	.97	10 6	2.555	17	4.14
5	.10	4 6	1.095	11	2.68	17 6	4.26
6	.12	5	1.22	11 6	2.80	18	4.38
7	.14	5 6	1.34	12	2.92	18 6	4.50
8	.16	6	1.46	12 6	3.04	19	4.62
9	.18	6 6	1.58	13	3.16	19 6	4.745
10	.20	.....	.....	.....	.....	.....	.....

Amount.	Dollars and decimals thereof.	Amount.	Dollars and decimals thereof.	Amount.	Dollars and decimals thereof.	Amount.	Dollars and decimals thereof.
£		£		£		£	
1	4.8665	28	136.2620	55	267.6575	82	399.0530
2	9.7330	29	141.1285	56	272.5240	83	403.9195
3	14.5995	30	145.9950	57	277.3905	84	408.7860
4	19.4660	31	150.8615	58	282.2570	85	413.6525
5	24.3325	32	155.7280	59	287.1235	86	418.5190
6	29.1990	33	160.5945	60	291.9900	87	423.3855
7	34.0655	34	165.4610	61	296.8565	88	428.2520
8	38.9320	35	170.3275	62	301.7230	89	433.1185
9	43.7985	36	175.1940	63	306.5895	90	437.9850
10	48.6650	37	180.0605	64	311.4560	91	442.8515
11	53.5315	38	184.9270	65	316.3225	92	447.7180
12	58.3980	39	189.7935	66	321.1890	93	452.5845
13	63.2645	40	194.6600	67	326.0555	94	457.4510
14	68.1310	41	199.5265	68	330.9220	95	462.3175
15	72.9975	42	204.3930	69	335.7885	96	467.1840
16	77.8640	43	209.2595	70	340.6550	97	472.0505
17	82.7305	44	214.1260	71	345.5215	98	476.9170
18	87.5970	45	218.9925	72	350.3880	99	481.7835
19	92.4635	46	223.8590	73	355.2545	100	486.6500
20	97.3300	47	228.7255	74	360.1210	200	973.3000
21	102.1965	48	233.5920	75	364.9875	300	1,459.9500
22	107.0630	49	238.4585	76	369.8540	400	1,946.6000
23	111.9295	50	243.3250	77	374.7205	500	2,433.2500
24	116.7960	51	248.1915	78	379.5870	600	2,919.9000
25	121.6625	52	253.0580	79	384.4535	700	3,406.5500
26	126.5290	53	257.9245	80	389.3200	800	3,893.2000
27	131.3955	54	262.7910	81	394.1865		

Marks of German Empire.

[1 mark=23.8 cents.]

Marks.	Dollars and decimals thereof.	Marks.	Dollars and decimals thereof.	Marks.	Dollars and decimals thereof.	Marks.	Dollars and decimals thereof.
1	0.238	37	8.806	73	17.374	1,000	238.00
2	.476	38	9.044	74	17.612	1,100	261.80
3	.714	39	9.282	75	17.85	1,200	285.60
4	.952	40	9.52	76	18.088	1,300	309.40
5	1.19	41	9.758	77	18.326	1,400	333.20
6	1.428	42	9.996	78	18.564	1,500	357.00
7	1.666	43	10.234	79	18.802	1,600	380.80
8	1.904	44	10.472	80	19.04	1,700	404.60
9	2.142	45	10.71	81	19.278	1,800	428.40
10	2.38	46	10.948	82	19.516	1,900	452.20
11	2.618	47	11.186	83	19.754	2,000	476.00
12	2.856	48	11.424	84	19.992	3,000	714.00
13	3.094	49	11.662	85	20.23	4,000	952.00
14	3.332	50	11.90	86	20.468	5,000	1,190.00
15	3.57	51	12.138	87	20.706	6,000	1,428.00
16	3.808	52	12.376	88	20.944	7,000	1,666.00
17	4.046	53	12.614	89	21.182	8,000	1,904.00
18	4.284	54	12.852	90	21.42	9,000	2,142.00
19	4.522	55	13.09	91	21.658	10,000	2,380.00
20	4.76	56	13.328	92	21.896	11,000	2,618.00
21	4.998	57	13.566	93	22.134	12,000	2,856.00
22	5.236	58	13.804	94	22.372	13,000	3,094.00
23	5.474	59	14.042	95	22.61	14,000	3,332.00
24	5.712	60	14.28	96	22.848	15,000	3,570.00
25	5.95	61	14.518	97	23.086	16,000	3,808.00
26	6.188	62	14.756	98	23.324	17,000	4,046.00
27	6.426	63	14.994	99	23.562	18,000	4,284.00
28	6.664	64	15.232	100	23.80	19,000	4,522.00
29	6.902	65	15.47	200	47.60	20,000	4,760.00
30	7.14	66	15.708	300	71.40	30,000	7,140.00
31	7.378	67	15.946	400	95.20	40,000	9,520.00
32	7.616	68	16.184	500	119.00	50,000	11,900.00
33	7.854	69	16.422	600	142.80	60,000	14,280.00
34	8.092	70	16.66	700	166.60	70,000	16,660.00
35	8.33	71	16.898	800	190.40	80,000	19,040.00
36	8.568	72	17.136	900	214.20	90,000	21,420.00

Belgian, French, and Swiss francs; Spanish pesetas; Grecian drachmas and Italian liras.

[Each=19.3 cents.]

Francs, etc.	Dollars and decimals thereof.	Francs, etc.	Dollars and decimals thereof.	Francs, etc.	Dollars and decimals thereof.	Francs, etc.	Dollars and decimals thereof.
1	0.193	37	7.141	73	14.089	1,000	193.00
2	.386	38	7.334	74	14.282	1,100	212.30
3	.579	39	7.527	75	14.475	1,200	231.60
4	.772	40	7.72	76	14.668	1,300	250.90
5	.965	41	7.913	77	14.861	1,400	270.20
6	1.158	42	8.106	78	15.054	1,500	289.50
7	1.351	43	8.299	79	15.247	1,600	308.80
8	1.544	44	8.492	80	15.44	1,700	328.10
9	1.737	45	8.685	81	15.633	1,800	347.40
10	1.93	46	8.878	82	15.826	1,900	366.70
11	2.123	47	9.071	83	16.019	2,000	386.00
12	2.316	48	9.264	84	16.212	3,000	579.00
13	2.509	49	9.457	85	16.405	4,000	772.00
14	2.702	50	9.65	86	16.598	5,000	965.00
15	2.895	51	9.843	87	16.791	6,000	1,158.00
16	3.088	52	10.036	88	16.984	7,000	1,351.00
17	3.281	53	10.229	89	17.177	8,000	1,544.00
18	3.474	54	10.422	90	17.37	9,000	1,737.00
19	3.667	55	10.615	91	17.563	10,000	1,930.00
20	3.86	56	10.808	92	17.756	11,000	2,123.00
21	4.053	57	11.001	93	17.949	12,000	2,316.00
22	4.246	58	11.194	94	18.142	13,000	2,509.00
23	4.439	59	11.387	95	18.335	14,000	2,702.00
24	4.632	60	11.58	96	18.528	15,000	2,895.00
25	4.825	61	11.773	97	18.721	16,000	3,088.00
26	5.018	62	11.966	98	18.914	17,000	3,281.00
27	5.211	63	12.159	99	19.107	18,000	3,474.00
28	5.404	64	12.352	100	19.30	19,000	3,667.00
29	5.597	65	12.545	200	38.60	20,000	3,860.00
30	5.79	66	12.738	300	57.90	30,000	5,790.00
31	5.983	67	12.931	400	77.20	40,000	7,720.00
32	6.176	68	13.124	500	96.50	50,000	9,650.00
33	6.369	69	13.317	600	115.80	60,000	11,580.00
34	6.562	70	13.51	700	135.10	70,000	13,510.00
35	6.755	71	13.703	800	154.40	80,000	15,440.00
36	6.948	72	13.896	900	173.70	90,000	17,370.00

Crowns of Sweden, Norway, and Denmark.

[1 crown=26.8 cents.]

Crowns.	Dollars and decimals thereof.	Crowns.	Dollars and decimals thereof.	Crowns.	Dollars and decimals thereof.	Crowns.	Dollars and decimals thereof.
1	0.268	37	9.92	73	19.56	1,000	268.00
2	.536	38	10.18	74	19.83	1,100	294.80
3	.804	39	10.45	75	20.10	1,200	321.60
4	1.072	40	10.72	76	20.37	1,300	348.40
5	1.34	41	10.99	77	20.64	1,400	375.20
6	1.608	42	11.26	78	20.90	1,500	402.00
7	1.876	43	11.52	79	21.17	1,600	428.80
8	2.144	44	11.79	80	21.44	1,700	455.60
9	2.412	45	12.06	81	21.71	1,800	482.40
10	2.68	46	12.33	82	21.98	1,900	509.20
11	2.948	47	12.60	83	22.24	2,000	536.00
12	3.216	48	12.86	84	22.51	3,000	804.00
13	3.484	49	13.13	85	22.78	4,000	1,072.00
14	3.752	50	13.40	86	23.05	5,000	1,340.00
15	4.02	51	13.67	87	23.32	6,000	1,608.00
16	4.288	52	13.94	88	23.58	7,000	1,876.00
17	4.556	53	14.20	89	23.85	8,000	2,144.00
18	4.824	54	14.47	90	24.12	9,000	2,412.00
19	5.092	55	14.74	91	24.39	10,000	2,680.00
20	5.36	56	15.01	92	24.66	11,000	2,948.00
21	5.63	57	15.28	93	24.92	12,000	3,216.00
22	5.90	58	15.54	94	25.19	13,000	3,484.00
23	6.16	59	15.81	95	25.46	14,000	3,752.00
24	6.43	60	16.08	96	25.73	15,000	4,020.00
25	6.70	61	16.35	97	26.00	16,000	4,288.00
26	6.97	62	16.62	98	26.26	17,000	4,556.00
27	7.24	63	16.88	99	26.53	18,000	4,824.00
28	7.50	64	17.15	100	26.80	19,000	5,092.00
29	7.77	65	17.42	200	53.60	20,000	5,360.00
30	8.04	66	17.69	300	80.40	30,000	8,040.00
31	8.31	67	17.96	400	107.20	40,000	10,720.00
32	8.58	68	18.22	500	134.00	50,000	13,400.00
33	8.84	69	18.49	600	160.80	60,000	16,080.00
34	9.11	70	18.76	700	187.60	70,000	18,760.00
35	9.38	71	19.03	800	214.40	80,000	21,440.00
36	9.65	72	19.30	900	241.20	90,000	24,120.00

United States pounds reduced to kilos.

Pounds.	Kilos.	Pounds.	Kilos.	Pounds.	Kilos.	Pounds.	Kilos.
1	0.4535	32	14.5120	63	28.5705	94	42.6290
2	.9070	33	14.9655	64	29.0240	95	43.0825
3	1.3605	34	15.4190	65	29.4775	96	43.5360
4	1.8140	35	15.8725	66	29.9310	97	43.9895
5	2.2675	36	16.3260	67	30.3845	98	44.4430
6	2.7210	37	16.7795	68	30.8380	99	44.8965
7	3.1745	38	17.2330	69	31.2915	100	45.3500
8	3.6280	39	17.6865	70	31.7450	200	90.7000
9	4.0815	40	18.1400	71	32.1985	300	136.0500
10	4.5350	41	18.5935	72	32.6520	400	181.4000
11	4.9885	42	19.0470	73	33.1055	500	226.7500
12	5.4420	43	19.5005	74	33.5590	600	272.1000
13	5.8955	44	19.9540	75	34.0125	700	317.4500
14	6.3490	45	20.4075	76	34.4660	800	362.8000
15	6.8025	46	20.8610	77	34.9195	900	408.1500
16	7.2560	47	21.3145	78	35.3730	1,000	453.5000
17	7.7095	48	21.7680	79	35.8265	2,000	907
18	8.1630	49	22.2215	80	36.2800	3,000	1,360.5000
19	8.6165	50	22.6750	81	36.7335	4,000	1,814
20	9.0700	51	23.1285	82	37.1870	5,000	2,267.5000
21	9.5235	52	23.5820	83	37.6405	6,000	2,721
22	9.9770	53	24.0355	84	38.0940	7,000	3,174.5000
23	10.4305	54	24.4890	85	38.5475	8,000	3,628
24	10.8840	55	24.9425	86	39.0010	9,000	4,081.5000
25	11.3375	56	25.3960	87	39.4545	10,000	4,535
26	11.7910	57	25.8495	88	39.9080	11,000	4,988.5000
27	12.2445	58	26.3030	89	40.3615	12,000	5,442
28	12.6980	59	26.7565	90	40.8150	13,000	5,895.5000
29	13.1515	60	27.2100	91	41.2685	14,000	6,349
30	13.6050	61	27.6635	92	41.7220	15,000	6,802.5000
31	14.0585	62	28.1170	93	42.1755	16,000	7,256

English pounds, quarters, hundred-weights, and tons reduced to kilos.

Pounds.	Kilos.	Pounds.	Kilos.	Pounds.	Kilos.	Pounds.	Kilos.
1	0.4535	31	14.0585	61	27.6635	91	41.2685
2	.9070	32	14.5120	62	28.1170	92	41.7220
3	1.3605	33	14.9655	63	28.5705	93	42.1755
4	1.8140	34	15.4190	64	29.0240	94	42.6290
5	2.2675	35	15.8725	65	29.4775	95	43.0825
6	2.7210	36	16.3260	66	29.9310	96	43.5360
7	3.1745	37	16.7795	67	30.3845	97	43.9895
8	3.6280	38	17.2330	68	30.8380	98	44.4430
9	4.0815	39	17.6865	69	31.2915	99	44.8965
10	4.5350	40	18.1400	70	31.7450	100	45.3500
11	4.9885	41	18.5935	71	32.1985	200	90.7000
12	5.4420	42	19.0470	72	32.6520	300	136.0500
13	5.8955	43	19.5005	73	33.1055	400	181.4000
14	6.3490	44	19.9540	74	33.5590	500	226.7500
15	6.8025	45	20.4075	75	34.0125	600	272.1000
16	7.2560	46	20.8610	76	34.4660	700	317.4500
17	7.7095	47	21.3145	77	34.9195	800	362.8000
18	8.1630	48	21.7680	78	35.3730	900	408.1500
19	8.6165	49	22.2215	79	35.8265	1,000	453.5000
20	9.0700	50	22.6750	80	36.2800	2,000	907
21	9.5235	51	23.1285	81	36.7335	3,000	1,360.5000
22	9.9770	52	23.5820	82	37.1870	4,000	1,814
23	10.4305	53	24.0355	83	37.6405	5,000	2,267.5000
24	10.8840	54	24.4890	84	38.0940	6,000	2,721
25	11.3375	55	24.9425	85	38.5475	7,000	3,174.5000
26	11.7910	56	25.3960	86	39.0010	8,000	3,628
27	12.2445	57	25.8495	87	39.4545	9,000	4,081.5000
28	12.6980	58	26.3030	88	39.9080	10,000	4,535
29	13.1515	59	26.7565	89	40.3615	20,000	9,070
30	13.6050	60	27.2100	90	40.8150	30,000	13,605

Quantity.	Kilos.	Quantity.	Kilos.	Quantity.	Kilos.	Quantity.	Kilos.
Quarters (28 lbs.).		*Hundred-weights (112 lbs.).*		*Hundred-weights (112 lbs.).*		*Tons (2,240 lbs.).*	
1	12.7					1	1,016
2	25.4	4	203.2	12	609.6	2	2,032
3	38.1	5	254	13	660.4	3	3,048
		6	304.8	14	711.2	4	4,064
Hundred-weights (112 lbs.).		7	355.6	15	762	5	5,080
		8	406.4	16	812.8	6	6,096
1	50.8	9	457.2	17	863.6	7	7,112
2	101.6	10	508	18	914.4	8	8,128
3	152.4	11	558.8	19	965.2	9	9,144
						10	10,160

Equivalents of English and metric cubic measures.

[To obtain cubic feet, divide board measure by 12.]

Cubic inches.	Cubic centimeters.	Cubic centimeters.	Cubic inches.	Cubic feet.	Cubic meters.	Cubic meters	Cubic feet.
1	16.386175	1	0.061027054	1	0.028315311	1	35.316581
2	32.772350	2	.122054108	2	.056630622	2	70.633162
3	49.158525	3	.183081162	3	.084945933	3	105.949743
4	65.544700	4	.244108216	4	.113261244	4	141.266324
5	81.930875	5	.305135270	5	.141576555	5	176.582905
6	98.317050	6	.366162324	6	.169891866	6	211.899486
7	114.703225	7	.427189378	7	.198207177	7	247.216067
8	131.089400	8	.488216432	8	.226522488	8	282.532648
9	147.475575	9	.549243486	9	.254837799	9	317.849229

One method of reducing board feet to cubic meters is: Multiply the number of board feet by 0.00236.

To reduce cubic feet to cubic meters, multiply the number of cubic feet by 0.02832.

Metric system of weights and measures.

MEASURES OF WEIGHT.

10 milligrams ..... = 1 centigram.
10 centigrams ..... = 1 decigram.
10 decigrams ..... = 1 gram.
10 grams ..... = 1 decagram.
10 decagrams ..... = 1 hectogram.
10 hectograms ..... = 1 kilogram.
10 kilograms ..... = 1 myriagram.
10 myriagrams ..... = 1 quintal.
10 quintals ..... = 1 ton.

FLUID AND DRY MEASURE.

10 milliliters ..... = 1 centiliter.
10 centiliters ..... = 1 deciliter.
10 deciliters ..... = 1 liter.
10 liters ..... = 1 decaliter.
10 decaliters ..... = 1 hectoliter.
10 hectoliters ..... = 1 kiloliter.

1 liter=1 cubic decimeter.

MEASURES OF LENGTH.

10 millimeters ..... = 1 centimeter.
10 centimeters ..... = 1 decimeter.
10 decimeters ..... = 1 meter.
10 meters ..... = 1 decameter.
10 decameters ..... = 1 hectometer.
10 hectometers ..... = 1 kilometer.
10 kilometers ..... = 1 myriameter.

SOLID MEASURE.

1,000 cubic millimeters ..... = 1 cubic centimeter.
1,000 cubic centimeters ..... = 1 cubic decimeter.
1,000 cubic decimeters ..... = 1 cubic meter.
10 centistere ..... = 1 decistere.
10 decistere ..... = 1 stere [a]=1 cubic meter.
10 steres ..... = 1 decastere.

[a] Used for measuring wood.

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United States and English weights and measures.

AVOIRDUPOIS WEIGHT.

			Grams.
1 dram		=	1.77184628
16 drams	=1 ounce	=	28.3495406
			Kilos.
16 ounces	=1 pound	=	0.45359265
28 pounds	=1 quarter	=	12.70059420
4 quarters	=1 hundredweight	=	50.80237680
20 hundredweight	=1 ton of 2,240 pounds	=	1,016.0475360
Or—			
25 pounds	=1 quarter	=	11.33981625
100 pounds	=1 hundredweight	=	45.35926500
2,000 pounds	=1 ton	=	907.1853000

1 kilo=2.2046212 pounds avoirdupois.

TROY WEIGHT.

			Grams.
1 grain		=	0.064798949
24 grains	=1 pennyweight	=	1.55517478
20 pennyweights	=1 ounce	=	31.1034956
12 ounces	=1 pound	=	373.241948

1 gram=15.43235 troy grains.

APOTHECARIES' WEIGHT.

			Grams.
1 grain		=	0.064798949
20 grains	=1 scruple (℈)	=	1.29597898
3 scruples	=1 dram (ʒ)	=	3.8879369
8 drams	=1 ounce (℥)	=	31.1034956
12 ounces	=1 pound (lb.)	=	373.241948

1 gram=0.7716175 scruple.

DIAMOND WEIGHT.

16 parts	=1 grain.
4 grains	=1 carat.
1 carat	=3¼ grains troy (nearly).
151½ carats	=1 ounce troy.
72 carats	=1 Cologne ounce.
151½ carats	=1 English ounce troy.

		Milligrams.
Australian	carat	=205.7
Berlin	do	=205.4
Borneo	do	=105
England and her colonies	do	=205.4
France	do	=205.5
Frankfort	do	=205.7
International	do	=205
Madras	do	=207.3
Spain	do	=105.4
Vienna	do	=206.1

United States and English weights and measures—Continued.

WINE MEASURE (UNITED STATES).

			Liters.
1 minim			= 0.000061621093
60 minims	=1 fluidrachm (fl. ʒ)		= .00369726576
8 fluidrachms	=1 fluidounce (fl. ℥)		= .029578125
4 fluidounces	=1 gill		= .1183125
4 gills	=1 pint		= .47325
2 pints	=1 quart		= .9465
4 quarts	=1 gallon		= 3.786
31½ gallons	=1 barrel		=119.259
42 gallons	=1 tierce		=159.012
2 barrels	=1 hogshead		=238.518
2 hogsheads	=1 pipe or butt		=477.036
2 pipes	=1 tun		=954.072

1 liter=0.264131 gallon.

IMPERIAL WINE MEASURE.

			Liters.
1 gill			= 0.14198306
4 gills	=1 pint		= .56793224
2 pints	=1 quart		= 1.135864485
4 quarts	=1 gallon		= 4.54345794
10 gallons	=1 anker		= 45.434594
18 gallons	=1 runlet		= 81.7822422
36 gallons	=1 barrel		=163.564488
54 gallons	=1 hogshead		=245.3467266
84 gallons	=1 puncheon		=381.6504636
2 hogsheads	=1 pipe		=490.6934532
2 pipes	=1 tun		=981.3869064

1 liter=0.22009668 gallon.

BEER MEASURE.

			Liters.
1 pint			= 0.57719278
2 pints	=1 quart		= 1.15438557
4 quarts	=1 gallon		= 4.61754228
9 gallons	=1 firkin		= 41.5578798
18 gallons	=1 kilderkin		= 83.1157596
36 gallons	=1 barrel		=166.2315192
54 gallons	=1 hogshead		=258.5823632

1 liter=0.21656542 gallon.

DRY MEASURE.

			Liters.
1 pint			= 0.550675
2 pints	=1 quart		= 1.10135
8 quarts	=1 peck		= 8.8108
4 pecks	=1 bushel		= 35.2432
8 bushels	=1 quarter		= 281.9456
4 quarters	=1 chaldron		=1,127.7824

1 English or Imperial struck bushel=1.0315 United States bushels=36.3533608 liters.
3 Imperial bushels=1 English sack.
8 Imperial bushels or 8½ United States bushels (nearly)=1 English quarter.
5 English quarters=1 English load.
1 hectoliter=2.8374267 United States bushels.

United States and English weights and measures—Continued.

MEASURES OF LENGTH.

				Centimeters.
1	line		=	0.2539954
10	lines	=1 inch	=	2.5399541
				Meters.
4	inches	=1 hand	=	0.101598164
12	inches	=1 foot	=	.304794493
3	feet	=1 yard	=	.91438348
2	yards	=1 fathom	=	1.82876696
5½	yards	=1 rod	=	5.02910914
40	rods	=1 furlong	=	201.1643656
8	furlongs	=1 mile (1,760 yards)	=	1,609.3149248
3	miles	=1 league	=	4,827.9447744

1 meter=1.093633 yards.

CLOTH MEASURE.

				Centimeters.
2¼	inches	=1 nail	=	6.34988525
				Meters.
9	inches	=1 quarter	=	0.228595869
27	inches	=1 ell Flemish	=	.685787607
36	inches	=1 yard	=	.91438348
45	inches	=1 ell English	=	1.142979345
54	inches	=1 ell French	=	1.371575214

SQUARE MEASURE.

1	sq. inch		=	6.4513668301 sq. centimeters.
144	sq. inches	=1 sq. foot	=	.09289968113 sq. meter.
9	sq. feet	=1 sq. yard	=	.83609714849 sq. meter.
30¼	sq. yards	=1 sq. rod or perch	=	25.2919383397 sq. meters.
40	sq. rods	=1 rood	=	10.11677533588 ares.
4	roods	=1 acre	=	40.46710134352 ares.
640	acres	=1 sq. mile	=	258.9894464 hectares.

1 sq. meter=1.1960332 sq. yards.

CUBIC MEASURE.

				Cubic centimeters.
1	cubic inch		=	16.386175554
				Cubic meters.
1,728	cubic inches	=1 cubic foot	=	0.02831531
16	cubic feet	=1 cord foot	=	.453044976
27	cubic feet	=1 cubic yard	=	.764513412
40	feet round timber	= or load	=	1.132612435
42	cubic feet	=1 ton shipping	=	1.189243062
50	feet hewn timber	=1 ton or load	=	1.41576555
128	cubic feet	=1 cord	=	3.624359808

1 cubic meter=1.3080215 cubic yards.

TONNAGE.

1 register ton	=	100	cubic feet.
40 cubic feet	=	1	United States shipping ton.
		32.143	United States bushels.
		31.16	Imperial bushels.
42 cubic feet	=	1	British shipping ton.
		32.719	Imperial bushels.
		33.75	United States bushels.
350 cubic feet	=	1	keel.

United States and English weights and measures—Continued.

NUMBERS.

12 units	=1 dozen.
144 units	=1 gross.
12 gross	=1 great gross.
20 units	=1 score.

PAPER.

24 sheets	=1 quire.
10½ quires	=1 token.
20 quires	=1 ream.
2 reams	=1 bundle.
10 reams	=1 bale.

Spanish (Castilian) weights and measures.

WEIGHTS.

			Kilos.
1 onza		=	0.0287558
16 onzas	=1 libra	=	.460093
25 libras	=1 arroba	=	11.50232
4 arrobas	=1 quintal	=	46.0093
20 quintales	=1 tonelada	=	920.186

1 kilo=2.1734736 libras.

DRY MEASURE.

			Liters.
1 cuartillo		=	1.15625
4 cuartillos	=1 celemin	=	4.625
12 celemines	=1 fanega	=	55.500
12 fanegas	=1 cahiz	=	666

1 liter=0.864 cuartillo.

LIQUID MEASURE, EXCEPT FOR OIL.

			Liters.
1 cuartillo		=	0.504
4 cuartillos	=1 azumbre	=	2.016
8 azumbres	=1 cantara	=	16.133
6 cantaras	=1 moyo	=	258.128

1 liter=1.983 cuartillos.

Japanese weights and measures.

WEIGHTS.

			Grams.
1 mo		=	0.00375
10 mo	=1 rin	=	.0375
10 rin	=1 fun	=	.375
10 fun	=1 momme	=	3.750
			Kilos.
1,000 momme	=1 kwanne	=	3.750

1 kilo=268 momme.

MEASURES FOR TEXTILES.

			Millimeters.
1 bu		=	3.8
10 bu	=1 sun	=	38
			Meters.
10 sun	=1 shaku	=	0.38
10 shaku	=1 jo	=	3.8

1 meter=0.26316 jo.

Japanese weights and measures—Continued.

MEASURES FOR OTHER ARTICLES.

			Millimeters.
1 rin		=	1.5
2 rin	=1 bu	=	3.03
10 bu	=1 sun	=	30.30

			Meters.
10 sun	=1 shaku	=	0.303
10 shaku	=1 jo	=	3.03

1 meter=0.330033 jo.

Chinese and Filipino weights.

			Kilos.
1 tael		=	0.0375
16 taels	=1 catty	=	.6
10 catties	=1 chinanta	=	6
10 chinantas	=1 picul	=	60

1 kilo=1.6666 ($1\frac{2}{3}$) catty.

Filipino measures.

DRY MEASURE.

			Liters.
1 chupa		=	0.375
8 chupas	=1 ganta	=	3
25 gantas	=1 cavan	=	75

1 liter=2.6666 ($2\frac{2}{3}$) chupas.

LIQUID MEASURE.

			Liters.
1 chupa		=	0.375
8 chupas	=1 ganta	=	3
16 gantas	=1 tinaja	=	48

Foreign currency.

GREAT BRITAIN.

4 farthings	=1 penny.
12 pence	=1 shilling.
20 shillings	=1 pound or sovereign.

GERMANY.

100 pfennigs	=1 mark.
10 marks	=1 crown.
20 marks	=1 double crown.

FRANCE.

5 centimes	=1 sou.
100 centimes	=1 franc.
20 francs	=1 napoleon

EAST INDIA.

			United States currency.
12 pieces	=1 anna	=	$0.02025
16 annas	=1 rupee	=	.324

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